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Report of the State Department of Revenue

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To the
Governor and Members of the Forty-ninth
Legislative Assembly of the
State of Montana

For the Period
July 1, 1982 to June 30, 1984

JAN 12 1985

MAY 7 1986
APR 4 - 1987

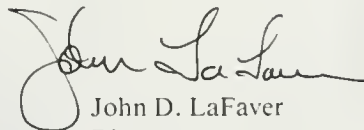
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LETTER OF TRANSMITTAL

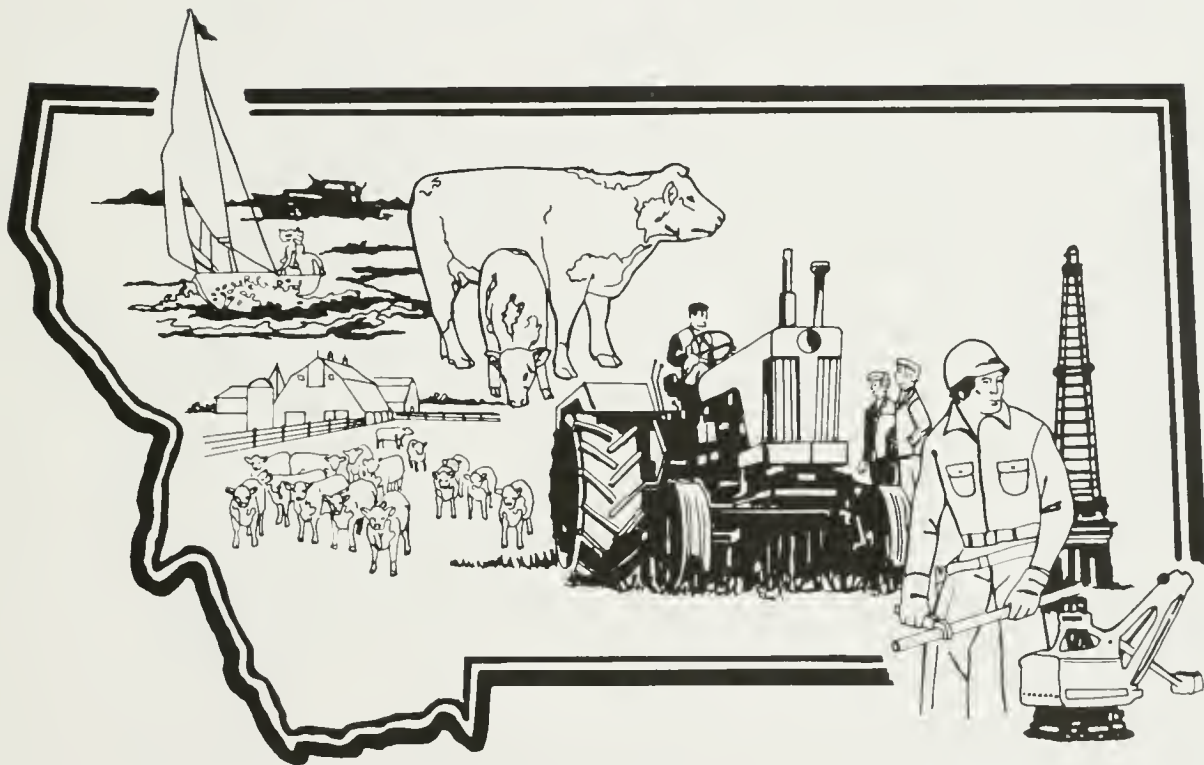
To Governor Ted Schwinden and Members of the Forty-ninth Montana Legislature:

In compliance with the duty imposed upon the Department of Revenue by Section 15-1-205 of the Montana Code Annotated (1983), the Department herewith submits its Report for the period July 1, 1982 to June 30, 1984.

A handwritten signature in black ink, appearing to read "John D. LaFaver". The signature is fluid and cursive, with the first name "John" being more prominent.

John D. LaFaver
Director
Department of Revenue

Report of the State Department of Revenue



To the
Governor and Members of the Forty-ninth
Legislative Assembly of the
State of Montana

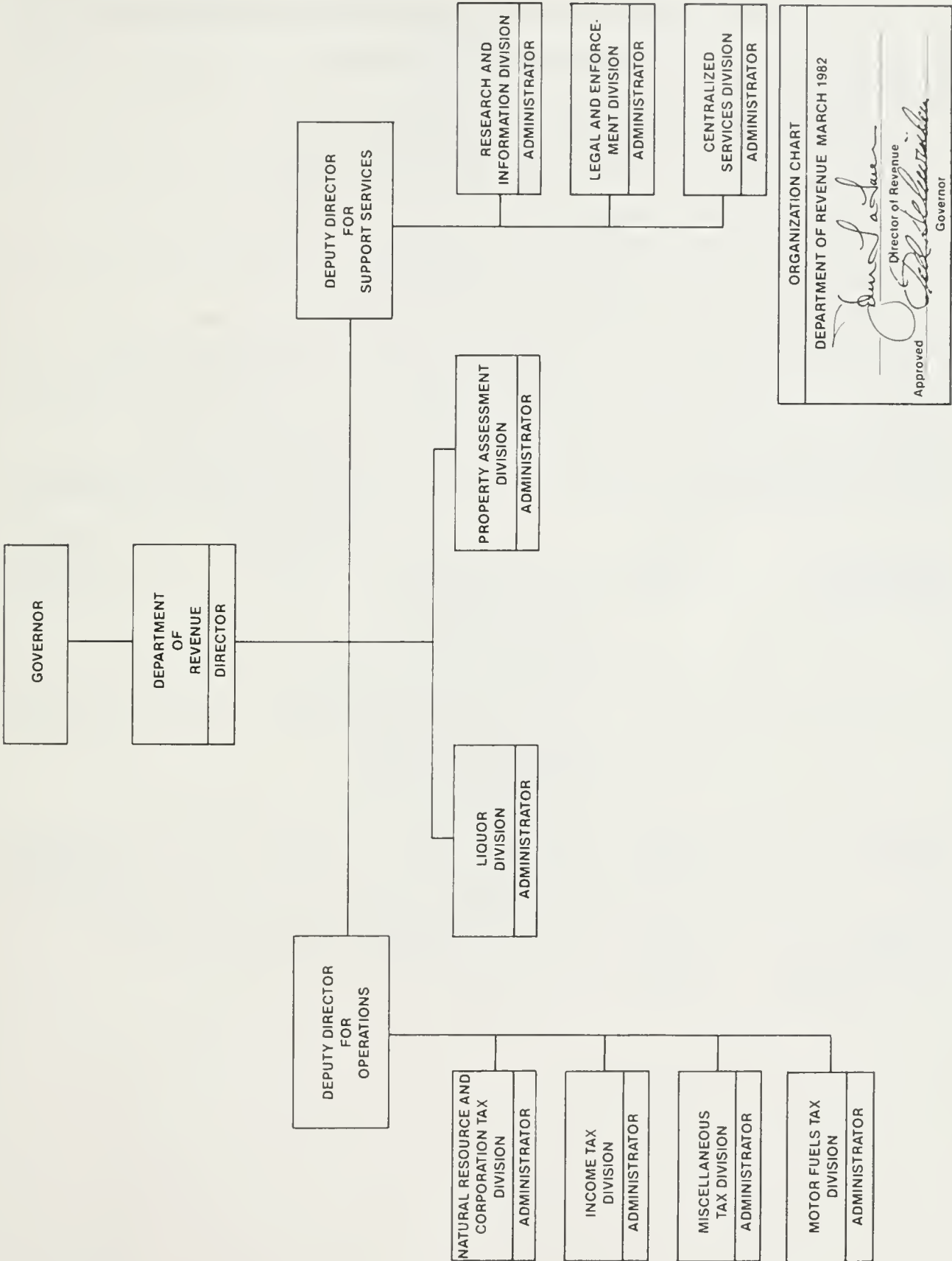
For the Period
July 1, 1982 to June 30, 1984

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I. INTRODUCTION



STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue is charged with several duties by section 15-1-201 M.C.A. (1981). These duties fall into five main categories:

1. General supervision over the administration of state tax laws;
2. Assessment of intercounty property and apportionment of these assessments to the counties in which the properties are located;
3. Equalization of valuation of taxable property;
4. Continuing research aimed at greater efficiency in administration of tax laws and at formulation of the legislation which will result in more equitable and just taxation; and
5. Supervision of the sale and taxation of distilled spirits, wine, and beer.

The Department of Revenue consists of six operating divisions which have administrative responsibility for tax laws. Three additional support divisions perform a variety of internal functions within the Department.

The Director's Office manages the overall operation of the Department. It also provides personnel and training support. The Director invites telephone inquiries from individuals with concerns about Department policies or problems not dealt with by the divisions. The telephone number of the Director's Office is 444-2460.

A description of the administrative responsibility and the telephone number of each operating division are listed below.

| DIVISION | TELEPHONE | ADMINISTRATIVE RESPONSIBILITY |
|--|------------------|---|
| Natural Resources and Corporation Tax | 444-2441 | Corporation License Tax Corporation Income Tax Coal Severance Tax Electrical Energy Producers License Tax Metalliferous Mines License Tax Micaceous Minerals Mines License Tax Oil and Natural Gas Severance Tax Resource Indemnity Trust Tax Coal Retailers License Tax Cement and Gypsum Producers License Tax |
| Income Tax | 444-2837 | Individual Income Tax |
| Liquor | 444-2540 | Laws governing sale, taxation, and consumption of distilled spirits, wine and beer. |
| Motor Fuels | 444-3474 | Licenses and taxes pertaining to gasoline and special fuels. |
| Property Assessment | 444-2808 | Property tax laws |

| | | |
|--------------------------|----------|--|
| Miscellaneous Tax | 444-2465 | Abandoned Property Cigarette Tax Cigarette Wholesaler and Retailer License Consumer Counsel Tax Contractor's Gross Receipts Tax Escheated Estates Express Company License Tax Freight Line Company License Tax Inheritance Tax Minimum Cigarette Price Law Public Contractor's License Rural Electric and Telephone Cooperative License Tax Sleeping Car Company Tax Store License Tax Telephone Company License Tax Tobacco Products Tax Tramway Gross Receipts Tax |
|--------------------------|----------|--|

The support divisions of the Department perform a wide array of tasks, most of which relate to internal administration. The following table gives the telephone numbers and lists the primary duties of the support divisions.

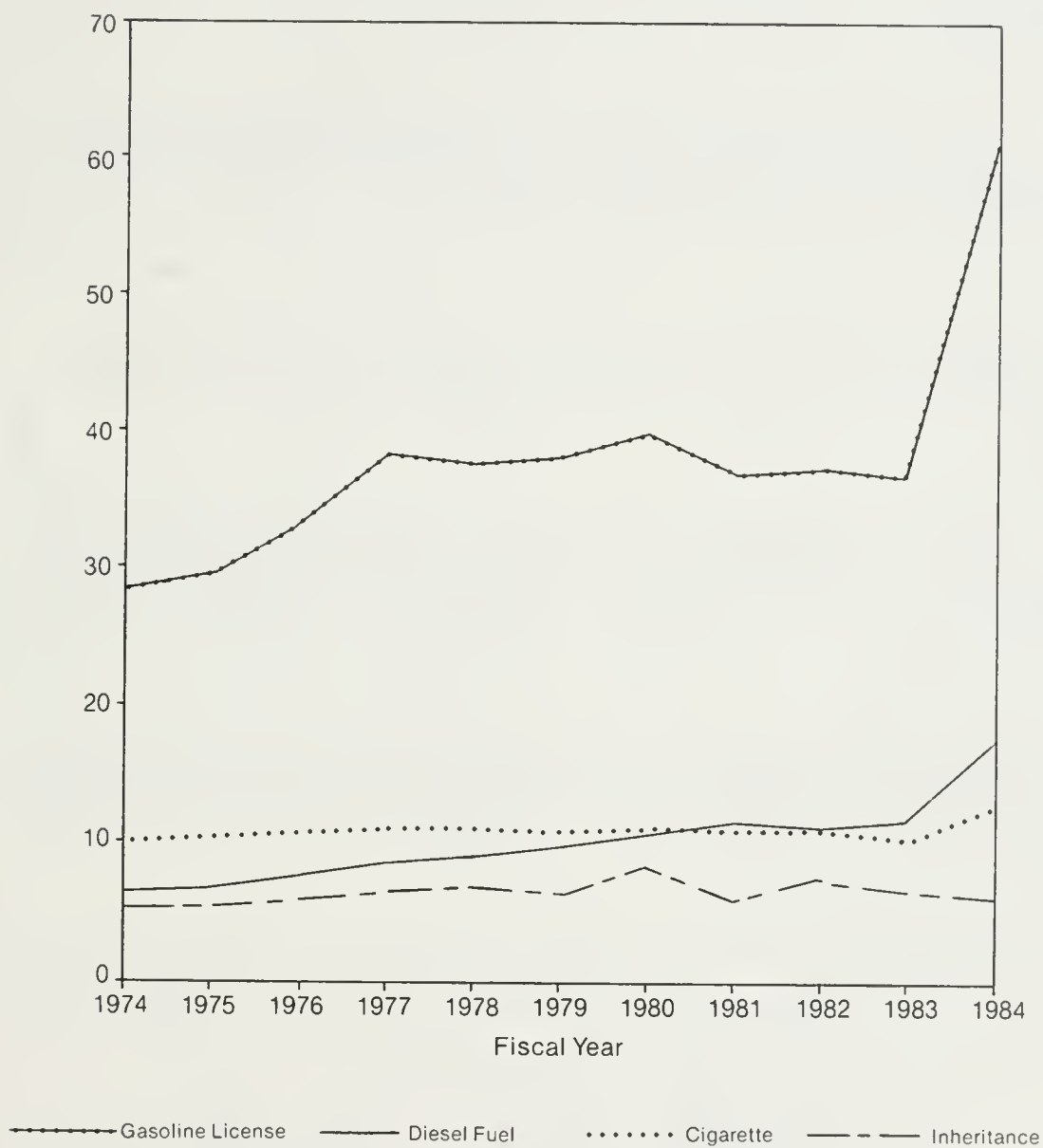
| DIVISION | TELEPHONE | FUNCTION |
|---------------------------------|------------------|--|
| Centralized Services | 444-3418 | Process department cash receipts, payroll, and accounting documents. Perform internal audits. Maintain supplies and provide mail service. Collection of bad debts owed the state. |
| Legal and Enforcement | 444-2846 | Enforce compliance with statutes governing the sale of alcoholic beverages. Investigate tax and welfare fraud cases. Provide the Department legal services. Provide child support enforcement. Investigate medicaid fraud. |
| Research and Information | 444-3149 | Provide data and word processing. Estimate revenue from tax sources. Generate statistical reports. Provide information to the public on all aspects of the state's tax structure. |

REVENUE COLLECTIONS BY TOP FIVE SOURCES



COLLECTIONS BY OTHER MAJOR SOURCES

Dollars Collected
(Millions)



DEPARTMENT OF REVENUE COLLECTIONS — 1980-1984 (Fiscal Years)*

| | 1980 | 1981 | 1982 | 1983 | 1984 |
|--|----------------|----------------|----------------|----------------|----------------|
| Abandoned Property | \$ 428,038 | \$ 274,552 | \$ 397,919 | \$ 353,353 | \$ 179,731 |
| Aviation Fuel Tax | 384,216 | 386,790 | 323,510 | 325,187 | 347,762 |
| Bad Debt Collections | 115,677 | 146,078 | 225,924 | 304,887 | 225,590 |
| Campaign Fund Check-Off | 24,891 | 4,800 | 4,111 | 4,323 | 3,540 |
| Camper Decal Fee | 12,185 | 10,707 | 9,862 | 9,602 | 8,811 |
| Cement & Gypsum Taxes & Licenses | 129,886 | 136,314 | 136,942 | 96,685 | 117,213 |
| Cigarette Tax | 11,153,889 | 11,162,433 | 11,233,044 | 10,580,701 | 12,652,027 |
| Cigarette Wholesalers & Retail License | 20,115 | 17,295 | 15,470 | 17,425 | 16,000 |
| Coal Severance Tax | 75,124,932 | 70,415,018 | 86,186,886 | 80,045,016 | 82,823,426 |
| Consumer Counsel Tax | 384,653 | 396,998 | 561,081 | 440,605 | 666,566 |
| Contractor's Gross Receipts Tax (Net) | 1,728,618 | 391,337 | 234,907 | 1,113,275 | 1,035,416 |
| Corporation License Tax | 45,623,189 | 52,900,964 | 44,630,472 | 36,207,777 | 35,396,240 |
| Diesel Fuel Tax | 10,787,516 | 11,705,212 | 11,697,235 | 11,877,324 | 17,793,066 |
| Electrical Energy Producers' License Tax | 2,060,960 | 1,367,959 | 1,753,173 | 1,546,157 | 2,413,172 |
| Escheated Estates (Net) | 33,734 | 41,728 | 427,323 | (153,235) | 75,754 |
| Freight Line Company Tax | 956,356 | 1,200,092 | 1,344,761 | 1,432,164 | 1,333,899 |
| Gasoline License Tax | 39,917,484 | 36,857,986 | 37,395,507 | 36,687,189 | 61,088,589 |
| Income Tax Withheld | 116,291,843 | 118,853,268 | 131,393,056 | 141,229,169 | 150,233,302 |
| Income Tax All Other | 18,695,783 | 27,183,201 | 12,410,694 | 10,555,004 | 20,113,042 |
| Inheritance Tax (Net) | 8,537,241 | 6,165,727 | 7,680,529 | 6,398,489 | 6,318,078 |
| Metalliferous Mines License Tax | 2,516,819 | 1,564,568 | 1,861,208 | 1,542,061 | 2,630,135 |
| Micaceous Mineral Mines License Tax | 11,802 | 10,794 | 10,432 | 9,824 | 8,941 |
| Natural Gas Severance Tax | 1,264,025 | 2,116,291 | 2,659,811 | 2,649,726 | 2,797,996 |
| Net Proceeds Penalties | 11,825 | 6,050 | 8,200 | 15,950 | 7,975 |
| Oil Severance Tax | 10,544,555 | 19,578,173 | 51,073,425 | 45,228,535 | 49,029,017 |
| Public Contractor's License Tax | 164,620 | 174,570 | 184,045 | 194,085 | 14,588 |
| Resource Indemnity Trust Tax | 3,630,321 | 4,959,024 | 7,159,153 | 7,780,721 | 6,716,089 |
| Rural Electric & Telephone Licenses Tax | 11,030 | 10,698 | 12,453 | 10,788 | 13,030 |
| Store License Tax | 307,521 | 284,685 | 301,367 | 283,123 | 285,896 |
| Telephone License Tax | 1,783,776 | 2,039,384 | 2,167,815 | 2,463,670 | 2,580,543 |
| Tobacco Products Tax | 397,831 | 464,768 | 519,448 | 581,203 | 657,733 |
| Other** | 12,501 | 13,327 | 16,167 | 17,939 | 19,867 |
| Totals | \$ 353,067,832 | \$ 370,840,791 | \$ 414,035,930 | \$ 399,848,722 | \$ 457,603,034 |

* Source SBAS Report 635

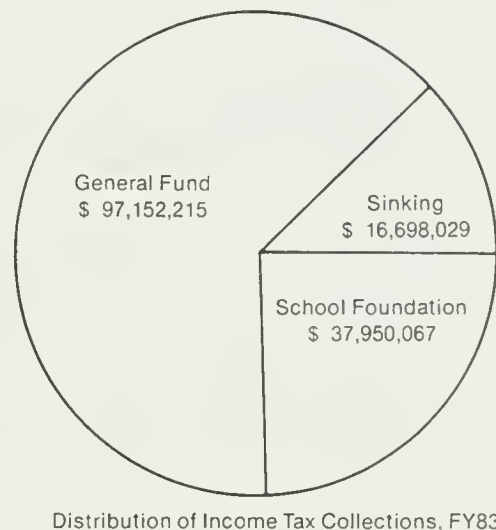
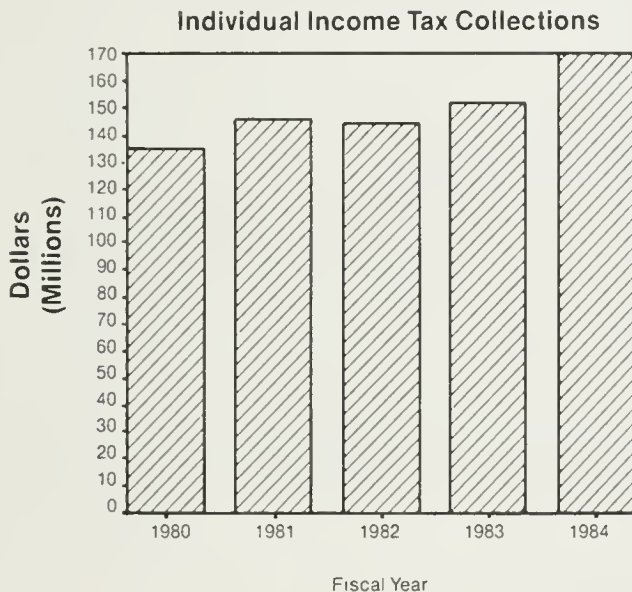
** Includes Coal Dealers' License, Gasoline Dealers' Refund Permits, National Housing Tax, and Tramway Tax

II. INCOME TAX

Individual income tax is collected at rates ranging from 2% to 11% of Montana taxable income. The income tax is Montana's largest tax source. It is distributed 64% to the state General Fund, 25% to the School Foundation Program, and 11% to the Sinking Fund for retirement of state bonds.

In many cases, employers who withhold wages for Federal tax purposes must withhold for Montana income tax. For calendar year 1982, wages were withheld on 283,844 returns.

Individuals, except farmers or ranchers, must make **declarations of estimated tax** for net income (from sources other than wages, salaries, bonuses, or other payments received for work) expected to equal or exceed income from wages salaries, bonuses or other payments received for work. In calendar year 1982, 6,686 returns included estimates of tax payments.



Distribution of Income Tax Collections, FY83

Since 1981, Montana's income tax has been INDEXED to changes in the Consumer Price Index (CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation. The effect of indexing on the income tax paid by an "average" individual and family is shown below.

FAMILY OF 4*

| <u>Tax Year</u> | <u>Gross Income**</u> | <u>Tax Under Indexation</u> | <u>Tax Without Indexation</u> |
|-----------------|-----------------------|-----------------------------|-------------------------------|
| 1981 | \$27,590 | \$927 | \$1,000 |
| 1982 | 29,290 | 980 | 1,107 |

INDIVIDUAL ***

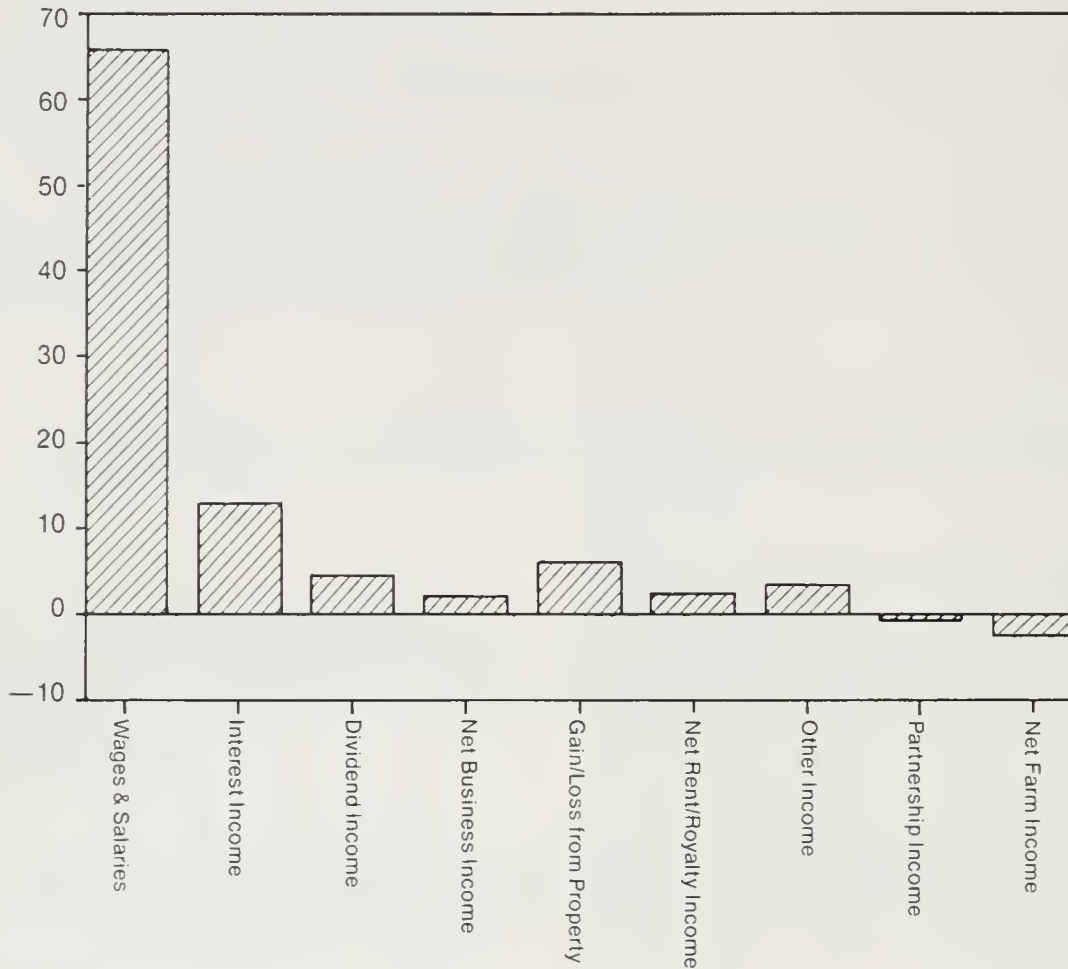
| <u>Tax Year</u> | <u>Gross Income**</u> | <u>Indexation</u> | <u>Indexation</u> |
|-----------------|-----------------------|-------------------|-------------------|
| 1981 | \$13,240 | \$519 | \$ 605 |
| 1982 | 14,060 | 549 | 671 |

* Deductions assumed to be 30% of gross income.

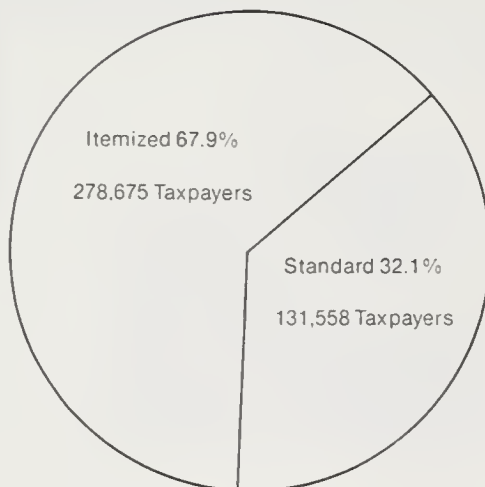
** Gross income is assumed to gross at same rate as CPI.

*** Claiming standard deduction.

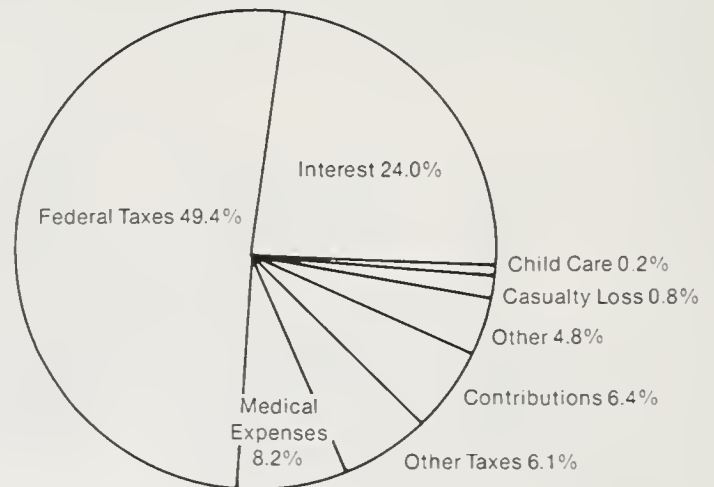
Components of Reported Income (Percent Distribution — 1982 Returns)



Deductions 1982 Returns

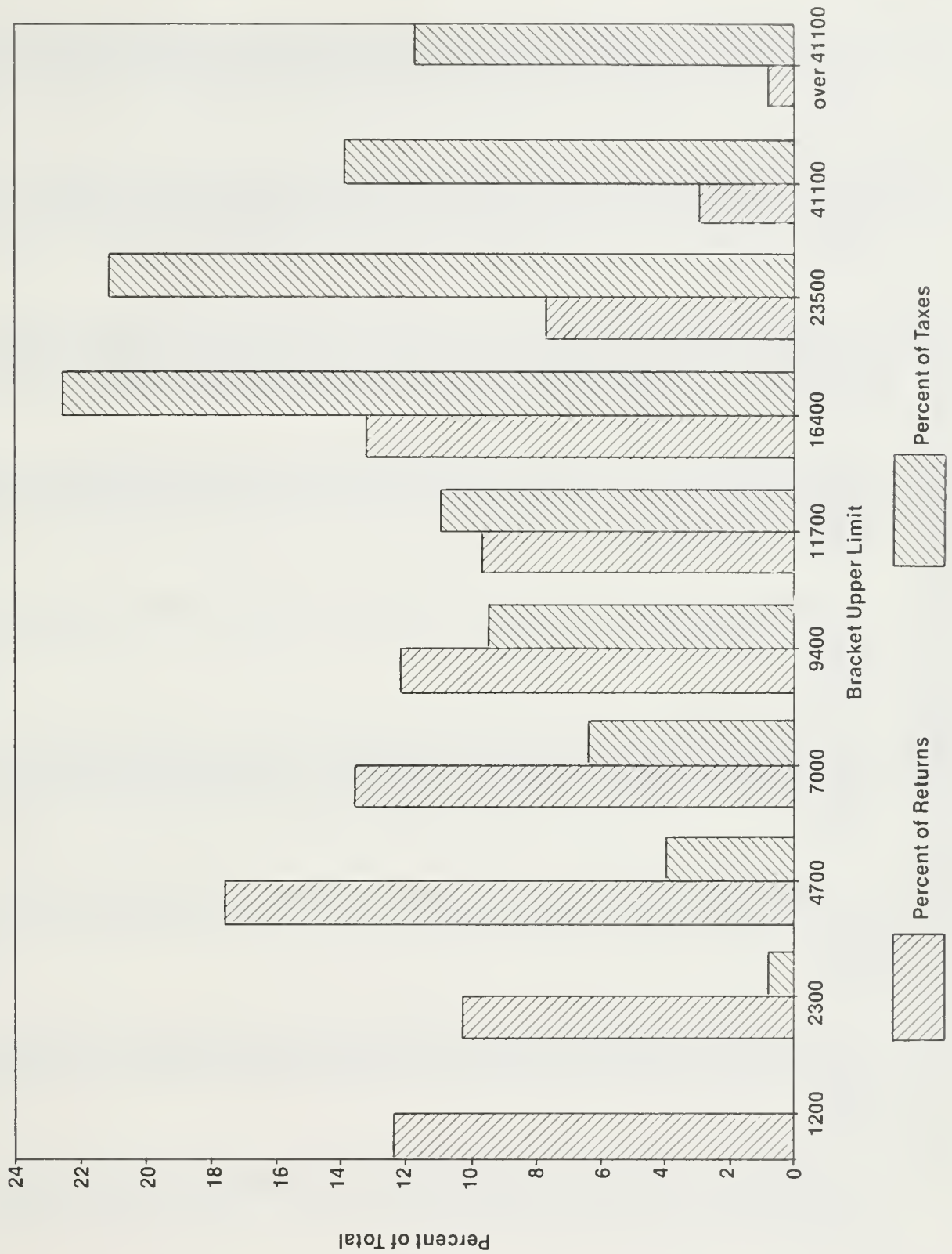


Number of Taxpayers Claiming Standard Deduction and Itemizing



Type of Deduction (by %) Claimed on Itemized Returns

Percentage of Returns and Tax Paid (By Income Brackets in 1982)



Montana Individual Income Tax Returns for 1982 (Summary of Returns Received and Processed as of December 6, 1983)

| Montana Taxable Income Bracket | Number of Returns* | Total Number of Personal Exemptions Listed | Total Number of Returns Showing Itemized Deductions | Total of Itemized Deductions Taken | Total Returns Showing Standard Deductions | Total of Standard Deductions Taken | Total Montana Adjusted Gross Income | Total Montana Taxable Income | Total Tax Paid By Bracket |
|--------------------------------------|--------------------------|---|---|--|---|--|---|---------------------------------------|---------------------------------|
| < or = 0 | 55,197 | 134,355 | 26,566 | 214,193,940 | 28,631 | 5,459,564 | 191,271,085 | 0 | 0 |
| 999 | 36,557 | 50,514 | 15,939 | 34,400,167 | 20,618 | 8,543,938 | 109,187,365 | 18,390,994 | 376,329 |
| 1,000- 1,999 | 34,557 | 50,406 | 16,400 | 37,929,283 | 18,157 | 12,520,873 | 149,531,146 | 51,379,363 | 1,135,864 |
| 2,000- 2,999 | 29,324 | 45,914 | 15,429 | 41,584,017 | 13,895 | 13,447,470 | 171,293,096 | 73,007,745 | 1,907,910 |
| 3,000- 3,999 | 25,601 | 41,662 | 14,477 | 43,230,049 | 11,124 | 13,706,821 | 185,451,914 | 89,353,619 | 2,678,027 |
| 4,000- 4,999 | 23,410 | 39,446 | 14,448 | 49,154,556 | 8,962 | 13,356,719 | 205,203,297 | 105,203,297 | 3,399,156 |
| 5,000- 5,999 | 21,280 | 36,647 | 13,927 | 53,445,416 | 7,353 | 12,663,998 | 217,406,738 | 116,872,243 | 4,099,211 |
| 6,000- 6,999 | 19,859 | 35,425 | 14,404 | 58,858,713 | 5,455 | 10,384,842 | 231,594,737 | 129,096,957 | 4,826,956 |
| 7,000- 7,999 | 18,739 | 34,791 | 14,575 | 64,996,256 | 4,164 | 8,321,664 | 246,367,475 | 140,387,998 | 5,575,185 |
| 8,000- 8,999 | 17,430 | 32,847 | 14,237 | 68,440,163 | 3,193 | 6,879,264 | 254,163,761 | 148,003,418 | 6,230,969 |
| 9,000- 9,999 | 16,687 | 32,417 | 14,387 | 74,546,503 | 2,300 | 5,266,855 | 268,564,529 | 158,323,930 | 6,991,594 |
| 10,000- 10,999 | 14,747 | 29,383 | 13,015 | 73,039,379 | 1,732 | 4,187,460 | 259,507,735 | 154,691,033 | 7,200,738 |
| 11,000- 11,999 | 13,827 | 28,419 | 12,537 | 77,642,751 | 1,290 | 3,305,560 | 266,520,669 | 158,885,907 | 7,726,542 |
| 12,000- 12,999 | 11,894 | 25,357 | 10,924 | 73,017,436 | 970 | 2,490,911 | 247,925,334 | 148,591,847 | 7,569,880 |
| 13,000- 13,999 | 10,581 | 23,144 | 9,855 | 70,866,383 | 726 | 1,883,052 | 237,246,308 | 142,756,331 | 7,579,512 |
| 14,000- 14,999 | 9,256 | 20,863 | 8,696 | 66,038,809 | 560 | 1,453,760 | 221,287,501 | 134,186,414 | 7,375,020 |
| 15,000- 15,999 | 8,061 | 18,831 | 7,618 | 61,677,637 | 443 | 1,136,960 | 205,359,005 | 124,854,349 | 7,062,211 |
| 16,000- 16,999 | 6,758 | 15,970 | 6,455 | 56,376,350 | 303 | 786,720 | 183,537,956 | 111,364,780 | 6,467,325 |
| 17,000- 17,999 | 5,615 | 13,775 | 5,356 | 50,151,586 | 259 | 672,320 | 161,942,218 | 98,171,640 | 5,876,337 |
| 18,000- 18,999 | 4,776 | 11,815 | 4,561 | 44,782,955 | 215 | 538,560 | 149,824,584 | 88,253,198 | 5,425,871 |
| 19,000- 19,999 | 3,795 | 9,526 | 3,646 | 36,570,205 | 149 | 385,440 | 119,824,584 | 73,921,633 | 4,652,990 |
| 20,000- 20,999 | 3,285 | 8,203 | 3,164 | 34,130,974 | 121 | 290,400 | 109,434,759 | 67,304,051 | 4,326,164 |
| 21,000- 21,999 | 2,644 | 6,816 | 2,548 | 29,020,972 | 96 | 214,720 | 92,449,451 | 56,809,610 | 3,719,484 |
| 22,000- 22,999 | 2,280 | 5,943 | 2,170 | 25,365,691 | 110 | 281,600 | 82,489,064 | 51,259,364 | 3,411,806 |
| 23,000- 23,999 | 1,811 | 4,781 | 1,749 | 22,038,003 | 62 | 156,640 | 69,213,518 | 42,523,960 | 2,874,839 |
| 24,000- 24,999 | 1,428 | 3,697 | 1,361 | 18,215,081 | 67 | 163,680 | 56,806,744 | 34,956,827 | 2,407,636 |
| 25,000- 25,999 | 1,255 | 3,291 | 1,210 | 16,875,726 | 45 | 105,600 | 52,055,175 | 31,982,806 | 2,242,035 |
| 26,000- 26,999 | 1,067 | 2,739 | 1,021 | 14,492,821 | 46 | 107,360 | 45,448,182 | 28,271,559 | 2,014,153 |
| 27,000- 27,999 | 908 | 2,359 | 866 | 12,849,711 | 42 | 103,840 | 40,112,878 | 24,942,120 | 1,802,355 |
| 28,000- 28,999 | 786 | 2,069 | 751 | 11,710,880 | 35 | 80,960 | 36,122,585 | 22,385,134 | 1,639,620 |
| 29,000- 29,999 | 631 | 1,653 | 599 | 10,099,829 | 32 | 77,440 | 30,330,594 | 18,599,568 | 1,379,166 |
| 30,000- 30,999 | 546 | 1,470 | 513 | 8,332,588 | 33 | 79,200 | 26,445,529 | 16,652,936 | 1,249,274 |
| 31,000- 31,999 | 460 | 1,200 | 431 | 7,996,611 | 29 | 70,400 | 23,685,030 | 14,490,624 | 1,098,565 |
| 32,000- 32,999 | 420 | 1,063 | 391 | 7,221,464 | 29 | 68,640 | 21,932,253 | 13,644,179 | 1,044,397 |
| 33,000- 33,999 | 334 | 846 | 309 | 6,066,714 | 25 | 51,040 | 18,109,423 | 11,195,062 | 865,019 |
| 34,000- 34,999 | 308 | 817 | 283 | 5,508,781 | 25 | 66,880 | 16,966,163 | 10,622,384 | 827,556 |
| 35,000- 35,999 | 298 | 744 | 279 | 5,464,009 | 19 | 51,040 | 16,792,690 | 10,578,396 | 830,779 |
| 36,000- 36,999 | 254 | 654 | 238 | 5,298,599 | 16 | 35,200 | 15,215,235 | 9,267,405 | 733,212 |
| 37,000- 37,999 | 248 | 648 | 228 | 5,197,807 | 20 | 49,280 | 15,161,973 | 9,305,603 | 741,597 |
| 38,000- 38,999 | 232 | 631 | 214 | 5,001,733 | 18 | 44,000 | 14,566,315 | 8,926,881 | 715,922 |
| 39,000- 39,999 | 184 | 461 | 169 | 3,358,021 | 15 | 35,200 | 11,093,732 | 7,268,613 | 586,662 |
| 40,000- 40,999 | 1,288 | 3,346 | 1,199 | 31,741,621 | 89 | 207,680 | 91,996,140 | 56,905,202 | 4,750,026 |
| 50,000- 59,999 | 535 | 1,430 | 495 | 15,425,512 | 40 | 82,720 | 46,062,927 | 29,211,335 | 2,585,710 |
| 60,000- 69,999 | 316 | 795 | 303 | 10,893,121 | 13 | 35,200 | 32,088,036 | 20,414,494 | 1,874,926 |
| 70,000- 79,999 | 174 | 482 | 163 | 7,022,159 | 11 | 26,400 | 20,512,107 | 13,011,055 | 1,227,112 |
| 80,000- 89,999 | 130 | 348 | 124 | 6,318,765 | 6 | 12,320 | 17,667,833 | 11,009,630 | 1,058,568 |
| 90,000- 99,999 | 88 | 244 | 87 | 4,769,006 | 1 | 1,760 | 13,355,505 | 8,355,493 | 815,882 |
| 100,000-109,999 | 76 | 202 | 74 | 4,020,320 | 2 | 5,280 | 12,207,067 | 7,990,508 | 789,808 |
| 110,000-119,999 | 43 | 99 | 38 | 3,870,047 | 5 | 12,320 | 8,915,707 | 4,939,850 | 492,947 |
| 120,000- | 253 | 606 | 246 | 31,775,797 | 7 | 17,600 | 94,395,503 | 62,032,449 | 6,526,797 |
| Totals- | 410,233 | 789,144 | 278,675 | 1,721,024,917 | 131,558 | 129,927,151 | 5,026,529,502 | 2,970,553,794 | 158,789,644 |

* Filing separately on the same return counts as two returns.

Montana Individual Income Tax Returns for 1983 (Summary of Returns Received and Processed as of January 8, 1985)

| Montana Taxable Income Bracket | Number of Returns* | Total Number of Personal Exemptions Listed | Total Number of Returns Showing Itemized Deductions | Total of Itemized Deductions Taken | Total Returns Showing Standard Deductions | Total of Standard Deductions Taken | Total Montana Adjusted Gross Income | Total Montana Taxable Income | Total Tax Paid By Bracket |
|--------------------------------------|--------------------------|--|---|---|---|---|---|---------------------------------------|---------------------------------|
| < or = 0 | 52,663 | 138,482 | 24,196 | 216,682,394 | 28,467 | 6,303,784 | 208,630,324 | 0 | 0 |
| 1,000- 999 | 35,390 | 49,288 | 13,784 | 31,129,210 | 21,606 | 9,164,649 | 105,722,243 | 17,748,915 | 356,236 |
| 1,000- 1,999 | 33,014 | 48,464 | 14,166 | 34,724,889 | 18,848 | 13,103,862 | 143,742,767 | 49,113,302 | 1,084,437 |
| 2,000- 2,999 | 28,763 | 45,137 | 13,722 | 37,694,156 | 15,041 | 14,620,512 | 167,269,525 | 71,556,500 | 1,851,069 |
| 3,000- 3,999 | 24,745 | 40,354 | 12,781 | 39,609,752 | 11,964 | 14,807,207 | 179,533,127 | 86,356,064 | 2,563,444 |
| 4,000- 4,999 | 22,296 | 37,286 | 12,537 | 42,979,938 | 9,759 | 14,587,006 | 193,513,289 | 100,191,822 | 3,209,373 |
| 5,000- 5,999 | 20,276 | 34,724 | 12,143 | 44,854,855 | 8,133 | 14,144,973 | 203,680,362 | 111,364,144 | 3,865,620 |
| 6,000- 6,999 | 18,715 | 33,414 | 12,390 | 50,010,313 | 6,325 | 12,218,786 | 215,759,368 | 121,475,635 | 4,502,213 |
| 7,000- 7,999 | 17,877 | 33,065 | 12,841 | 56,375,061 | 5,036 | 10,214,826 | 232,229,716 | 133,920,910 | 5,250,445 |
| 8,000- 8,999 | 16,433 | 30,570 | 12,404 | 58,410,256 | 4,029 | 8,581,176 | 235,940,763 | 139,626,740 | 5,814,266 |
| 9,000- 9,999 | 15,975 | 30,335 | 12,778 | 64,667,300 | 3,197 | 7,241,260 | 252,650,031 | 151,652,958 | 6,619,478 |
| 10,000- 10,999 | 14,397 | 28,153 | 12,060 | 65,535,517 | 2,337 | 5,621,879 | 249,272,718 | 151,105,133 | 6,949,383 |
| 11,000- 11,999 | 13,730 | 27,867 | 11,909 | 70,372,124 | 1,821 | 4,649,161 | 259,647,090 | 157,889,365 | 7,592,390 |
| 12,000- 12,999 | 12,305 | 25,594 | 10,965 | 69,436,023 | 1,340 | 3,473,927 | 251,091,980 | 153,633,163 | 7,713,154 |
| 13,000- 13,999 | 10,989 | 23,703 | 9,941 | 67,105,426 | 1,048 | 2,798,711 | 240,909,129 | 148,262,448 | 7,773,061 |
| 14,000- 14,999 | 9,968 | 21,958 | 9,157 | 66,143,230 | 811 | 2,145,600 | 233,769,905 | 144,409,262 | 7,844,619 |
| 15,000- 15,999 | 8,601 | 19,400 | 7,989 | 61,156,709 | 612 | 1,618,200 | 214,593,389 | 133,208,697 | 7,457,106 |
| 16,000- 16,999 | 7,667 | 17,859 | 7,184 | 58,064,256 | 483 | 1,276,200 | 202,905,049 | 126,424,315 | 7,263,197 |
| 17,000- 17,999 | 6,376 | 15,146 | 6,015 | 51,796,374 | 361 | 948,600 | 178,809,704 | 111,531,204 | 6,594,798 |
| 18,000- 18,999 | 5,424 | 13,245 | 5,131 | 46,973,969 | 293 | 774,000 | 160,720,653 | 100,262,348 | 6,094,697 |
| 19,000- 19,999 | 4,542 | 11,088 | 4,339 | 42,128,746 | 203 | 516,600 | 141,789,700 | 88,510,194 | 5,513,259 |
| 20,000- 20,999 | 3,833 | 9,590 | 3,686 | 38,442,037 | 147 | 365,400 | 126,548,599 | 78,535,952 | 4,998,437 |
| 21,000- 21,999 | 3,209 | 8,197 | 3,070 | 33,532,244 | 139 | 365,400 | 110,694,233 | 68,936,477 | 4,471,431 |
| 22,000- 22,999 | 2,722 | 6,988 | 2,615 | 28,908,047 | 107 | 279,000 | 97,096,608 | 61,206,904 | 4,038,773 |
| 23,000- 23,999 | 2,224 | 5,572 | 2,133 | 25,865,356 | 91 | 232,200 | 83,667,117 | 52,220,624 | 3,498,910 |
| 24,000- 24,999 | 1,782 | 4,654 | 1,698 | 20,557,021 | 84 | 205,200 | 68,877,324 | 43,647,142 | 2,974,869 |
| 25,000- 25,999 | 1,551 | 4,097 | 1,476 | 19,026,297 | 75 | 201,600 | 62,701,113 | 39,541,773 | 2,744,492 |
| 26,000- 26,999 | 1,225 | 3,112 | 1,176 | 15,401,809 | 49 | 111,600 | 50,954,633 | 32,455,102 | 2,290,070 |
| 27,000- 27,999 | 1,063 | 2,788 | 1,017 | 14,503,799 | 46 | 122,400 | 46,535,831 | 29,233,948 | 2,094,297 |
| 28,000- 28,999 | 873 | 2,288 | 825 | 11,725,791 | 48 | 127,800 | 38,912,695 | 24,865,806 | 1,805,688 |
| 29,000- 29,999 | 740 | 1,902 | 707 | 10,591,236 | 33 | 77,400 | 34,320,599 | 21,827,071 | 1,605,548 |
| 30,000- 30,999 | 660 | 1,692 | 616 | 9,658,247 | 44 | 106,200 | 31,501,187 | 20,113,734 | 1,496,616 |
| 31,000- 31,999 | 595 | 1,542 | 564 | 9,304,536 | 31 | 75,600 | 29,597,403 | 18,738,096 | 1,409,746 |
| 32,000- 32,999 | 541 | 1,393 | 510 | 8,582,897 | 31 | 79,200 | 27,581,175 | 17,579,637 | 1,336,015 |
| 33,000- 33,999 | 443 | 1,128 | 417 | 7,482,671 | 26 | 70,200 | 23,456,174 | 14,822,014 | 1,136,688 |
| 34,000- 34,999 | 406 | 1,054 | 383 | 7,059,699 | 23 | 57,600 | 22,133,776 | 14,006,072 | 1,083,955 |
| 35,000- 35,999 | 343 | 878 | 323 | 6,678,911 | 20 | 50,400 | 19,739,345 | 12,167,448 | 949,227 |
| 36,000- 36,999 | 317 | 813 | 299 | 6,202,895 | 18 | 45,000 | 18,590,442 | 11,562,704 | 909,029 |
| 37,000- 37,999 | 277 | 694 | 265 | 5,159,289 | 12 | 27,000 | 16,237,498 | 10,386,807 | 822,636 |
| 38,000- 38,999 | 219 | 560 | 210 | 4,695,813 | 9 | 25,200 | 13,685,185 | 8,428,331 | 672,014 |
| 39,000- 39,999 | 215 | 553 | 199 | 4,341,450 | 16 | 43,200 | 13,407,498 | 8,492,863 | 681,600 |
| 40,000- 40,999 | 1,380 | 3,493 | 1,310 | 32,674,351 | 70 | 158,400 | 97,504,326 | 61,318,809 | 5,093,150 |
| 50,000- 59,999 | 640 | 1,710 | 604 | 19,889,112 | 36 | 81,000 | 56,544,050 | 34,928,762 | 3,074,167 |
| 60,000- 69,999 | 367 | 990 | 350 | 12,698,762 | 17 | 43,200 | 37,405,747 | 23,713,727 | 2,168,111 |
| 70,000- 79,999 | 220 | 569 | 215 | 9,805,337 | 5 | 14,400 | 26,779,244 | 16,414,500 | 1,541,597 |
| 80,000- 89,999 | 126 | 341 | 123 | 5,716,099 | 3 | 9,000 | 16,667,768 | 10,615,282 | 1,016,481 |
| 90,000- 99,999 | 100 | 267 | 99 | 4,562,861 | 1 | 3,600 | 14,304,618 | 9,482,060 | 923,026 |
| 100,000-109,999 | 77 | 189 | 76 | 4,847,812 | 1 | 1,800 | 13,080,256 | 8,049,235 | 793,015 |
| 110,000-119,999 | 47 | 123 | 46 | 3,638,546 | 1 | 3,600 | 9,141,562 | 5,381,184 | 535,532 |
| 120,000- | 208 | 542 | 208 | 28,461,401 | 0 | 0 | 82,162,524 | 53,182,756 | 5,600,508 |
| Totals- | 406,549 | 792,851 | 263,652 | 1,685,864,824 | 142,897 | 151,793,519 | 5,144,748,708 | 3,110,097,939 | 167,677,873 |

* Filing separately on the same return counts as two returns.

INCOME TAX CREDITS

Taxpayers in Montana are allowed income tax credits for energy conservation, nonfossil energy, and investment in certain business related equipment. The amount that can be claimed as an Investment Tax Credit was reduced, in 1983, from 30% to 5% of the allowable federal credit for individuals and small businesses (10 shareholders or fewer). In 1983, the credit was also limited to \$500 per taxpayer. The Energy Conservation Credit is allowed for the portion of a capital investment used to conserve energy in a building. A Nonfossil Energy Credit may be claimed for part of a taxpayer's expense installing in her/his residence, an energy system that uses a nonfossil form of energy generation. The number of taxpayers claiming each credit and the average amount of the credit for each 1982 taxable income bracket are shown below.

| Taxable Income Bracket | CY 1982 | | | | | |
|---------------------------|---------------------|----------------|------------------|----------------|-------------|----------------|
| | Energy Conservation | | Nonfossil Energy | | Investment* | |
| | # | Average Credit | # | Average Credit | # | Average Credit |
| \$ 0- 1,200 | 591 | \$ 35.60 | 36 | \$ 55.50 | 2,352 | \$ 62.58 |
| 1,200- 2,300 | 494 | 32.32 | 32 | 243.31 | 2,384 | 36.18 |
| 2,300- 4,700 | 1,154 | 33.93 | 93 | 115.90 | 5,287 | 75.65 |
| 4,700- 7,000 | 1,362 | 36.82 | 81 | 48.01 | 4,657 | 113.60 |
| 7,000- 9,400 | 1,567 | 33.21 | 86 | 64.86 | 3,978 | 155.41 |
| 9,400-11,700 | 1,758 | 32.70 | 96 | 61.65 | 3,296 | 173.36 |
| 11,700-16,400 | 2,864 | 34.32 | 197 | 67.23 | 4,965 | 217.55 |
| 16,400-23,500 | 2,002 | 39.49 | 120 | 85.13 | 3,666 | 320.65 |
| 23,500-41,100 | 859 | 49.58 | 48 | 111.27 | 2,894 | 543.30 |
| 41,100 + | 229 | 58.39 | 21 | 467.95 | 1,341 | 1,143.16 |
| Total | 12,880 | \$ 987,048 | 810 | \$ 74,576 | 34,820 | \$ 7,713,017 |

Montana taxpayers, 65 years old or over, may **exclude interest earnings** of \$800 per year (\$1,600 for joint returns) from taxation. The first \$3,600 in **retirement benefits** from various government pension plans and the first \$360 from private pension plans are also excluded from taxation.

Taxpayers, 62 years old or over, may claim a tax credit for a portion of the property tax or rent paid on their principal dwellings. The amount of credit varies according to income level and was limited to \$150 for taxable years 1981 and 1982. The 1983 legislature increased the maximum credit to \$400.

* These numbers reflect the pre-1983 statute which allowed 30% of the federal credit to be taken.

III. NONRENEWABLE NATURAL RESOURCE TAXATION

A. SEVERANCE AND LICENSE TAXES

Resource Indemnity Tax

All producers of nonrenewable resources are required to pay a resource indemnity tax of \$25 per year plus 0.5% of the gross value in excess of \$5,000 of the resource produced. The tax collections are deposited in a trust fund to protect the state against loss or damage to the environment. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment.

Resource Indemnity Tax Collections by Mineral

| | FY83 | FY84 |
|-------------|--------------|---------------|
| Coal | \$ 1,897,861 | \$ 1,300,665* |
| Oil | 4,783,438 | 4,279,714 |
| Natural Gas | 537,871 | 589,348 |
| Metals | 457,629 | 397,243 |
| Other | 225,130 | 136,355 |
| Total | \$ 7,901,928 | \$ 6,703,325 |

Resource Indemnity Trust, Principal, and Interest

Principal of the trust as of:

| | |
|---------------|---------------|
| June 30, 1983 | \$ 35,461,028 |
| June 30, 1984 | \$ 42,084,618 |

Interest earned on the trust:

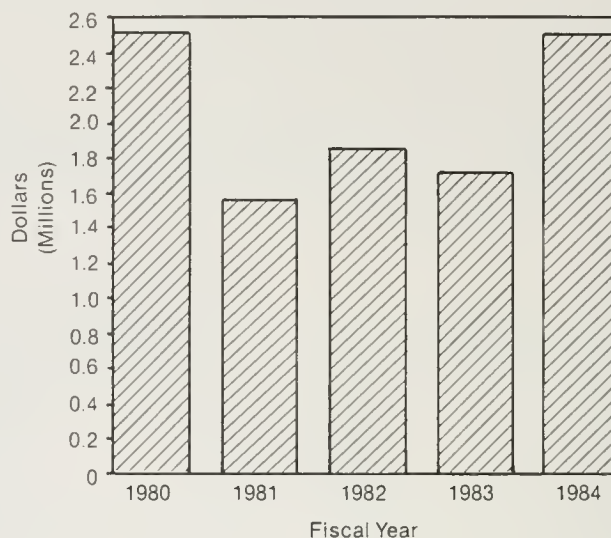
| | |
|-------|--------------|
| FY 83 | \$ 3,789,855 |
| FY 84 | \$ 4,509,922 |

* \$32,295 in additional Resource Indemnity Tax revenues are being contested in court and are not included in this figure.

Metaliferous Mines License Tax

Mining operations in which metal or gems are extracted are subject to a severance tax which is based on the gross value of the product. The following rates become effective on July 1, 1985.

Metaliferous Mines License Tax
(Collections)



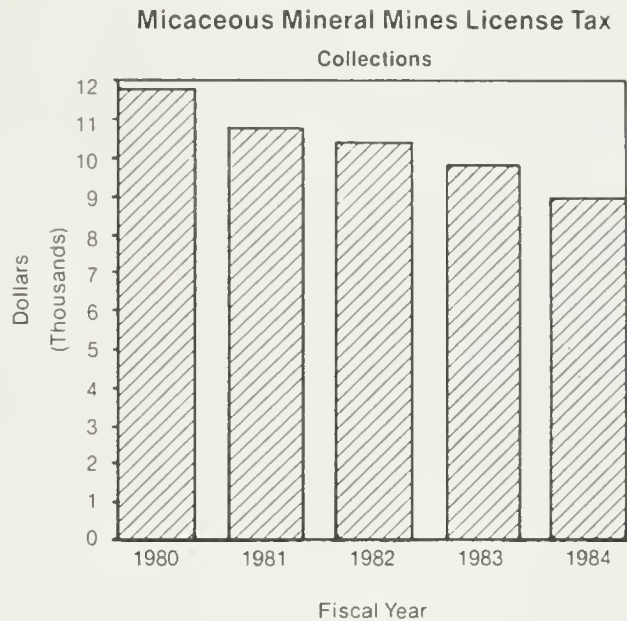
| Gross Value | Tax Rate (% of Gross Value) |
|---|--|
| First \$250,000 | 0% |
| More than \$250,000 but not more than \$500,000 | .5% of the increment over \$250,000 |
| More than \$500,000 but not more than \$1,000,000 | 1% of the increment over \$500,000 |
| More than \$1,000,000 | 1.5% of the increment over \$1,000,000 |

Of the taxes collected, 67% are deposited in the General Fund and 33% in the Hard-Rock Mining Impact Account for assisting local government units affected by mining.

| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Number of producers | 22 | 19 | 17 | 12 | 23 |
| Gross value of production | \$ 175,881,783 | \$ 109,843,206 | \$ 131,574,065 | \$ 116,371,436 | \$ 172,820,143 |
| Total tax paid | \$ 2,516,820 | \$ 1,564,569 | \$ 1,861,208 | \$ 1,711,247 | \$ 2,497,382 |

Micaceous Mineral Mines License Tax

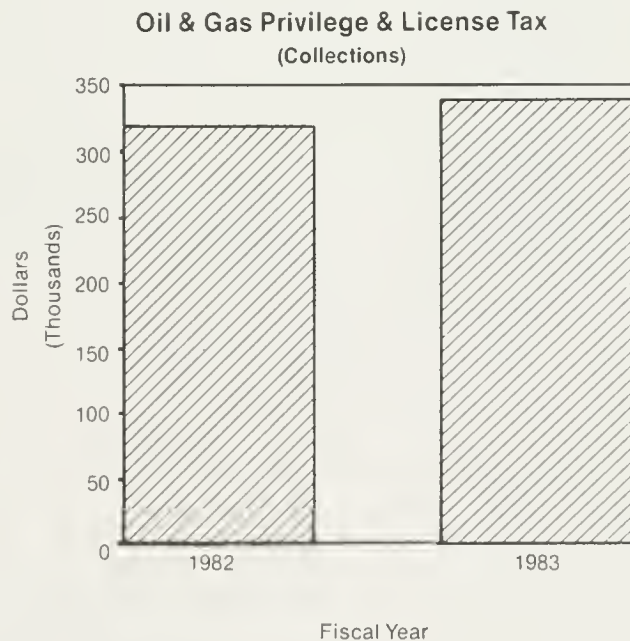
Producers of vermiculite, perlite, kerrite, maconite, and other micaceous minerals or hydrous silicate pay 5¢ per ton of mineral extracted. The tax collections are deposited in the General Fund.



| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|-----------------|----------|----------|----------|----------|----------|
| Number of Mines | 2 | 3 | 2 | 2 | 2 |
| Tons Produced | 236,002 | 216,263 | 208,647 | 196,482 | 178,819 |
| Tax Paid | \$11,801 | \$10,793 | \$10,432 | \$ 9,824 | \$ 8,948 |

**Oil and Gas Producers
Privilege and License Tax**

Oil and gas producers pay a quarterly tax not over $\frac{8}{10}$ of 1% of the market value of all oil or natural gas produced, stored or marketed within the state. The tax collections fund the operations of the Board of Oil and Gas Conservation. The Board adjusts the tax rate to collect the revenue necessary to fund its appropriated budget. The current rate is .08%.



| | FY 82 | FY 83 |
|------------------------------|---------------|---------------|
| Tax collected on oil | \$ 286,989 | \$ 302,394 |
| Tax collected on natural gas | <u>32,731</u> | <u>35,675</u> |
| Total collections | \$ 319,720 | \$ 338,069 |

Oil or Natural Gas Severance Tax

Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 6% of gross value per lease. On April 1, 1985, the severance tax will decrease to 5% of gross value. Natural gas produced from within Montana is subject to a severance tax of 2.65% of total gross value. Gross value of oil and natural gas is determined by taking the total number of barrels or cubic feet produced each month of the year at the average value at the mouth of the well. Government and allotted Indian royalties are exempt from the tax.

Oil and natural gas severance taxes are allocated as follows:

| | |
|-------------------------------|---|
| Local Government Block Grant— | 33 ¹ / ₃ % of the oil severance tax, not to exceed \$42 million for the biennium ending June 30, 1985. |
| Local Governments | — the amount, if any, by which the tax collected within a county for any fiscal year, exceeds collections in the county from the previous year by reason of increased production (distributed between municipalities and counties based on population). |
| State General Fund | — the amount not allocated to the local government block grant account or to counties. |

Crude Oil Severance Tax

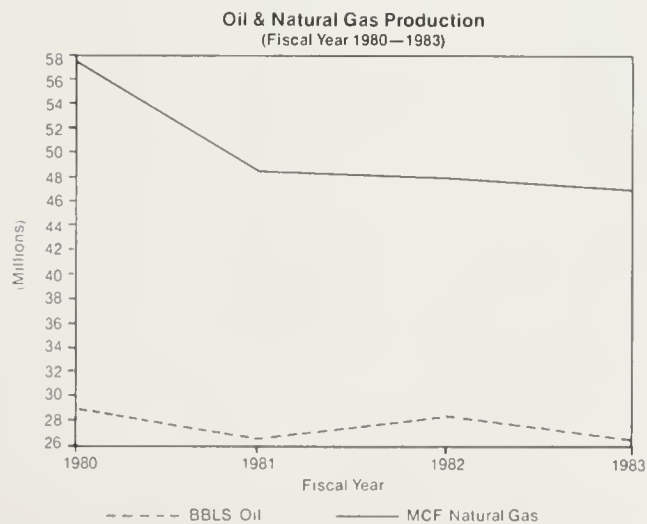
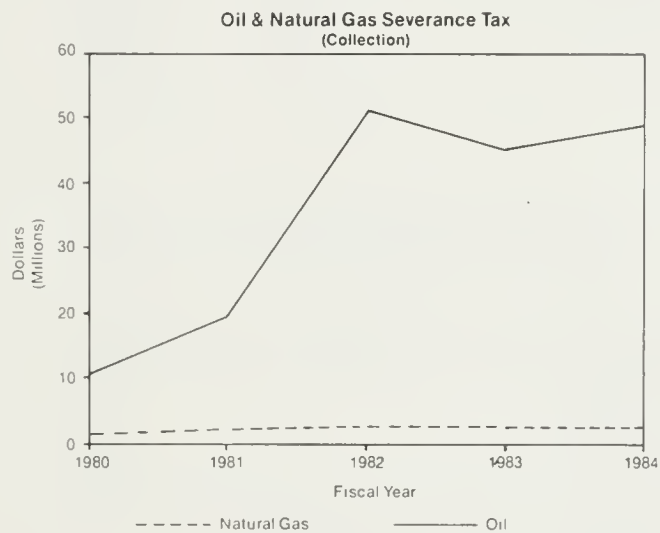
| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|--|--------------|--------------|--------------|--------------|--------------|
| Number of barrels produced* | 29,067,592 | 26,550,341 | 28,448,272 | 26,605,455 | 28,239,887 |
| Value of oil per barrel | \$17 | \$31 | \$33 | \$30 | \$28 |
| Total tax (including penalty and interest) | \$10,544,555 | \$19,578,173 | \$51,073,425 | \$45,228,535 | \$49,029,017 |

* Excludes refunded production

Natural Gas Severance Tax

| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|--|-------------|-------------|-------------|-------------|-------------|
| Number of producers | 124 | 145 | 156 | 166 | 186 |
| Thousands of cubic feet of natural gas sold* (mcf) | 57,545,530 | 48,548,797 | 48,126,789 | 47,121,802 | 45,733,062 |
| Total tax (including penalty & interest) | \$1,264,025 | \$2,116,291 | \$2,659,811 | \$2,649,726 | \$2,797,996 |

* Excludes refunded production



Oil Severance Taxes Returned to Producing Counties

| | FY 82 | FY 83 |
|-------------|--------------|--------------|
| Big Horn | \$ 12,495 | \$ 0 |
| Blaine | 11,743 | 0 |
| Daniels | 402 | 0 |
| Dawson | 93,171 | 0 |
| Fallon | 0 | 295,625 |
| Hill | 0 | 728 |
| Liberty | 14,104 | 0 |
| Madison | 1,825 | 0 |
| Musselshell | 212,630 | 127,133 |
| Pondera | 58,711 | 51,646 |
| Prairie | 18,265 | 0 |
| Richland | 359,920 | 2,067,931 |
| Roosevelt | 361,786 | 1,344,900 |
| Sheridan | 469,662 | 414,034 |
| Stillwater | 13,598 | 13,349 |
| Teton | 4,144 | 10,107 |
| Toole | 11,653 | 28,039 |
| Total | \$ 1,644,112 | \$ 4,353,485 |

Natural Gas Severance Taxes Returned to Producing Counties

| | FY 82 | FY 83 |
|------------|--------------|--------------|
| Blaine | \$ 0 | \$ 67,065 |
| Carter | 0 | 1,995 |
| Chouteau | 0 | 7,878 |
| Glacier | 0 | 29,231 |
| Hill | 0 | 66,171 |
| Liberty | 64 | 0 |
| Phillips | 64,850 | 0 |
| Pondera | 26,322 | 0 |
| Richland | 2,499 | 12,283 |
| Roosevelt | 1,744 | 6,434 |
| Sheridan | 27,854 | 0 |
| Stillwater | 0 | 198 |
| Toole | 36,628 | 0 |
| Treasure | 0 | 88 |
| Valley | 23,804 | 10,016 |
| Wibaux | 25 | 5,400 |
| Total | \$ 183,789 | \$ 206,759 |

Coal Severance Tax

Producers of over 50,000 tons of coal per year pay a quarterly tax on the value of all production over 20,000 tons. Legislation passed in 1983, exempted from the tax those who annually produce less than 50,000 tons. Tax rates vary depending on the heating quality of the coal (British Thermal Units per pound of coal) and the method used to mine it. The tax rates for strip-mined coal are 20% or 30% of contract sales price. Coal mined underground is taxed at 3% or 4% of contract sales price.

Tax Collections

| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Number of producers | 8 | 9 | 10 | 9 | 7 |
| Number of exempt producers | 0 | 0 | 2 | 2 | 2 |
| Total number of tons taxed | 30,324,433 | 34,567,524 | 32,160,075 | 26,568,978 | 27,505,449 |
| Average value per ton | \$8.18 | \$6.81 | \$8.95 | \$10.06 | \$10.06 |
| Severance Tax on surface mining | | | | | |
| 20% of value | \$ 383,048 | \$ 458,950 | \$ 354,264 | \$ 312,849 | \$ 390,200 |
| 30% of value | <u>\$73,869,588</u> | <u>\$69,956,072</u> | <u>\$85,832,582</u> | <u>\$79,732,132</u> | <u>\$82,433,231</u> |
| Total | \$74,252,636 | \$70,415,022 | \$86,186,846 | \$80,044,981 | \$82,823,431 |
| Total tax collected (penalty & interest included) | \$80,045,016 | \$86,186,423 | \$86,186,846 | \$80,044,981 | \$82,823,431 |

Coal Severance Tax collections are deposited in a number of state accounts as outlined below.

Tax Distribution*

| | Percent Received | FY 83 | FY 84 |
|---------------------------|---------------------|--------------|--------------|
| General Fund Account | 19.00 | \$15,208,546 | \$15,736,452 |
| Public School | | | |
| Equalization ERA | 5.000 | 4,002,249 | 4,141,171 |
| County Land Planning ERA | .500 | 400,225 | 414,117 |
| Local Impact ERA | 8.750 | 7,003,936 | 7,247,050 |
| State Library ERA | .500 | 400,225 | 414,117 |
| Alternative Energy | | | |
| Research Development | | | |
| & Demonstration ERA | 2.250 | 1,801,012 | 1,863,527 |
| Conservation District ERA | .250 | 200,112 | 207,059 |
| Renewable Resources | | | |
| Bond SA | .625 | 500,281 | 517,646 |
| Water Development SA | .625 | 500,281 | 517,646 |
| Park Acquisition | | | |
| Trust Fund | 2.500 | 2,001,125 | 2,070,586 |
| Education Trust Fund | 10.000 | 8,004,498 | 8,282,343 |
| Permanent Trust Fund | 50.000 | 40,022,491 | 41,411,716 |

Trust Funds

Of total coal severance tax collections, 62.5% are placed in trust funds. The principal and interest for each trust is shown below. Interest from each trust is distributed:

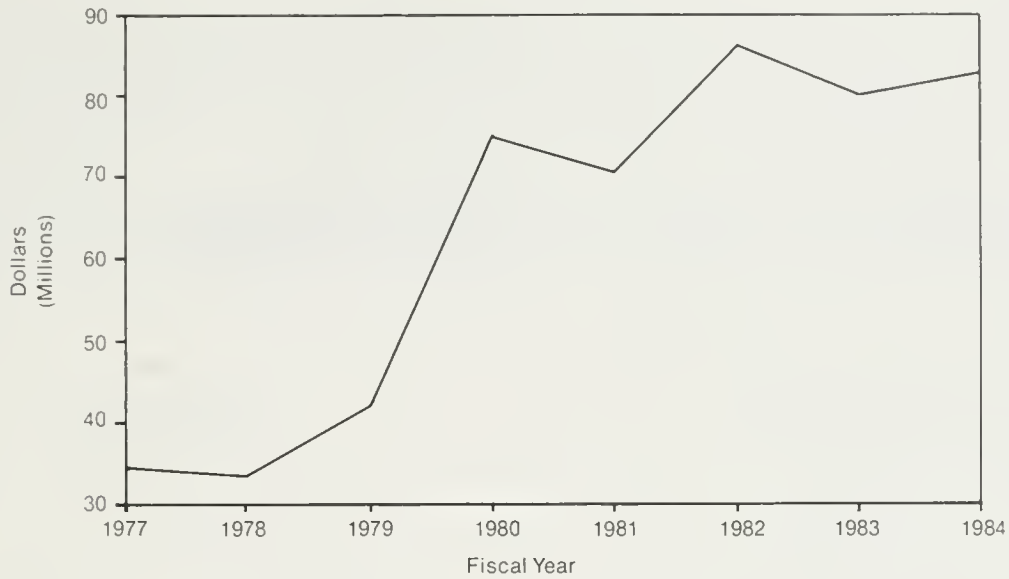
| | | |
|------------------------|---|---|
| Permanent Trust | — | 15% returned to the principal 85% deposited in the General Fund |
| Education Trust | — | 10% to the Adult Basic Education Program 67.5% to the School Foundation Program 22.5% to the Board of Regents for support of higher education |
| Park Acquisition Trust | — | 33.3% for protection of works of art in the state capitol and other cultural projects 66.7% for acquisition, operation, and maintenance of state parks |

* Starting July 1, 1986, and ending June 30, 1987, 6% of Coal Severance Tax collections will be allocated to the Highway Reconstruction Trust Fund Account. Starting July 1, 1987, and ending June 30, 1993, 12% of Coal Severance Tax collections will be allocated to the Highway Reconstruction Trust Fund Account.

Principal and Interest on Trust Funds

| | Principal as of | | Interest | |
|---|-----------------|----------------|---------------|---------------|
| | 6/30/83 | 6/30/84 | FY 83 | FY 84 |
| Permanent Trust | \$ 156,832,280 | \$ 190,617,357 | \$ 18,466,762 | \$ 22,291,336 |
| Education Trust | \$ 8,004,498 | \$ 8,282,343 | \$ 6,901,817 | \$ 7,623,879 |
| Park Acquisition & Cultural Projects | \$ 9,481,542 | \$ 11,537,710 | \$ 950,793 | \$ 928,046 |

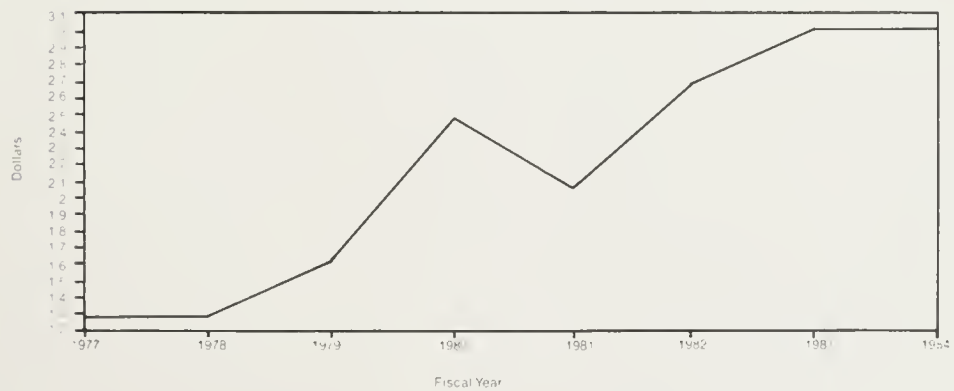
Coal Severance Tax Collections



Coal Production



Average Tax Per Ton



B. PROPERTY TAXES ON NONRENEWABLE NATURAL RESOURCES**General Description**

For property tax purposes, mineral bearing property is assessed on the value of the mineral produced in the preceeding calendar year. Coal and metal mines are valued on their GROSS PROCEEDS, with no deductions allowed for production costs. Oil, natural gas, micaceous minerals, and gems are valued on their NET PROCEEDS, with deductions allowed for a number of production expenses.

A mine's property tax liability is calculated by multiplying its net or gross proceeds by the statutory tax rate to determine taxable value. The taxable value is then multiplied by the local mill levy.

The statutory tax rate for each mineral is:

Strip-mined coal—45% of gross proceeds

Underground coal mines—33.3% of gross proceeds

Metal—3% of gross proceeds

Oil—100% of net proceeds

Natural gas—100% of net proceeds

Others—100% of net proceeds

Oil Net Proceeds

Oil producers can deduct many of their production costs including a portion of the Windfall Profits Tax that they have paid. Figure 1 shows that since 1980 the deductions that have been claimed have grown faster than the gross value of oil produced. This is due, in part, to the Windfall Profits Tax deduction.

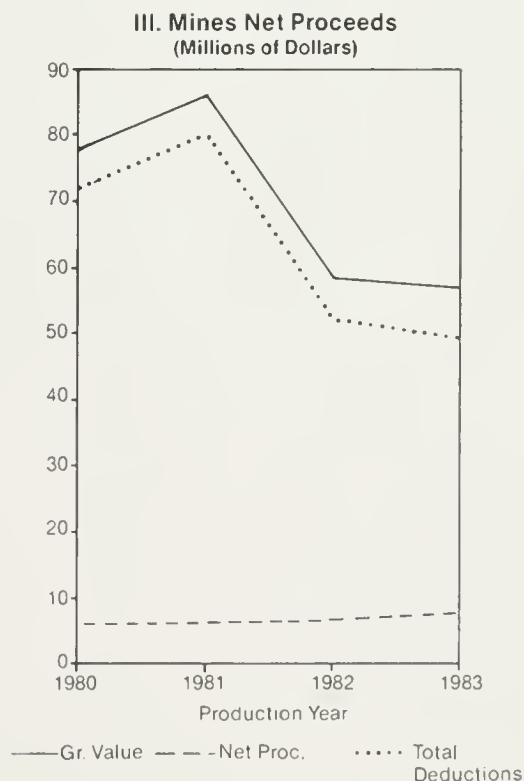
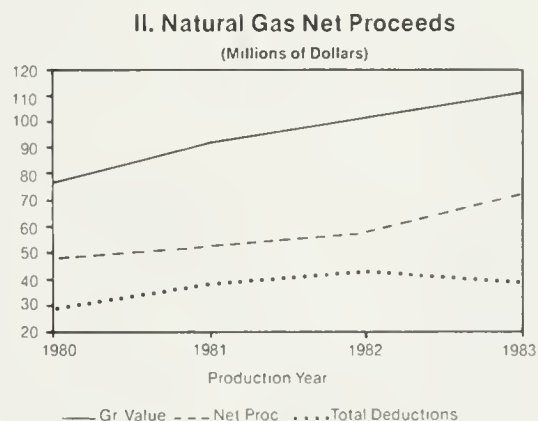
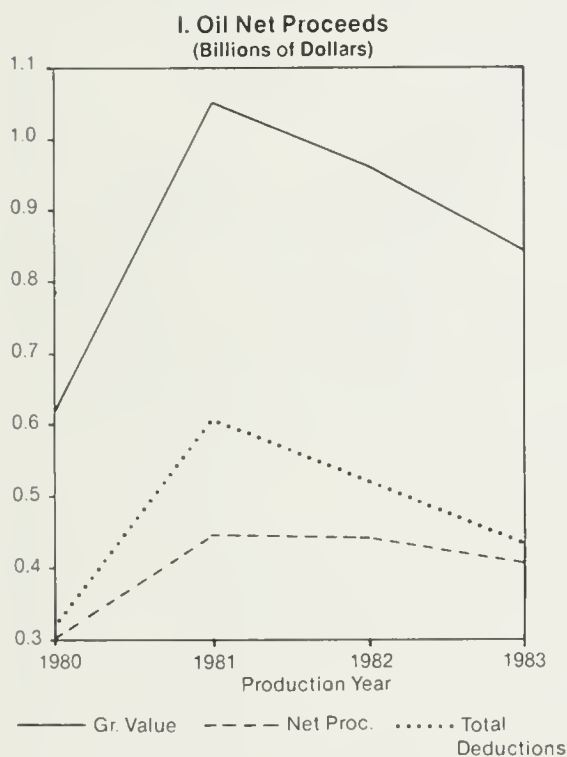
Senate Bill 200, enacted by the 1981 Legislature, allowed a deduction of 100% of Windfall Profits Taxes, adjusted for refunds, paid on oil production beginning in 1980. Because adjusting returns for refunds was burdensome for producers and the Department, the 1983 Legislature passed Senate Bill 413. It provides that 70% of the Windfall Profits Tax, or the actual amount paid, is allowed as a deduction. Senate Bill 413 applies retroactively to 1980. Producers will include the adjustment for production years 1980-1983.

Natural Gas Net Proceeds

Producers of natural gas are allowed the same deductions as oil producers. Since, however, no windfall profit tax is imposed on natural gas production, deductions claimed have not risen as rapidly as oil net proceeds deductions (Figure II).

Mines Net Proceeds

Miners of gems, vermiculite, bentonite, talc, limerock, gypsum, phosphate, feldspar, silica, chlorite, and any other mineral except coal and metals are allowed a broader range of deductions than oil and natural gas producers. They can deduct costs of extraction, processing, and transportation to the place of reduction or sale. Deductions typically total more than 90% of the gross value of the mineral (Figure III).



COAL

1982 Production — Taxable 1983

| | <u>Tons Extracted</u> | <u>Gross Value</u> | <u>Contract Sales (Assessed Value)</u> | <u>Taxable Gross Proceeds</u> |
|--------------|---------------------------|------------------------|--|-----------------------------------|
| Bighorn | 15,352,986 | \$ 255,359,446 | \$ 181,355,969 | \$ 81,610,186 |
| Carbon | 2 | 42 | 13 | 4 |
| Musselshell | 23,118 | 687,554 | 331,279 | 149,075 |
| Powder River | 16,627 | 178,465 | 73,975 | 33,289 |
| Richland | 173,695 | 2,249,444 | 1,750,207 | 787,593 |
| Rosebud | 12,355,653 | 118,654,634 | 86,413,697 | 38,886,164 |
| State Total | 27,922,081 | \$ 377,129,585 | \$ 269,925,140 | \$ 121,466,311 |

COAL

1983 Production — Taxable 1984

| | <u>Tons Extracted</u> | <u>Gross Value</u> | <u>Contract Sales (Assessed Value)</u> | <u>Taxable Gross Proceeds</u> |
|-------------|---------------------------|------------------------|--|-----------------------------------|
| Bighorn | 16,370,281 | \$ 275,132,077 | \$ 194,438,329 | \$ 87,497,248 |
| Musselshell | 16,737 | 506,440 | 241,876 | 108,844 |
| Richland | 210,763 | 2,670,367 | 2,080,231 | 936,104 |
| Rosebud | 12,141,044 | 126,801,143 | 92,409,153 | 41,584,119 |
| State Total | 28,738,825 | \$ 405,110,027 | \$ 289,169,589 | \$ 130,126,315 |

METAL MINES

1982 Production — Taxable 1983

| | <u>Tons Extracted</u> | <u>Gross Value</u> | <u>Taxable Value</u> |
|------------|---------------------------|------------------------|--------------------------|
| Beaverhead | 446 | \$ 49,358 | \$ 1,481 |
| Broadwater | 16,772 | 44,341 | 1,330 |
| Cascade | 315 | 3,332 | 100 |
| Granite | No Data | 10,545,722 | 316,372 |
| Jefferson | 890 | 21,992 | 660 |
| Lincoln | 2,842,883 | 44,544,454 | 1,336,334 |
| Madison | No Data | 28,920 | 868 |
| Meagher | 10,597 | 56,818 | 1,705 |
| Phillips | 3,882,731 | 24,837,657 | 745,130 |
| Silver Bow | 14,161,038 | 73,496,072 | 2,204,882 |
| The State | 20,915,673 | \$ 153,628,665 | \$ 4,608,860 |

METAL MINES

1983 Production — Taxable 1984

| | <u>Tons Extracted</u> | <u>Gross Value</u> | <u>Taxable Value</u> |
|-----------------|---------------------------|------------------------|--------------------------|
| Beaverhead | 646 | \$ 105,794 | \$ 3,174 |
| Broadwater | 3,468 | 48,671 | 1,640 |
| Cascade | 6,897 | 62,850 | 1,886 |
| Fergus | 40,000 | 144,870 | 4,346 |
| Granite | No Data | 1,111,714 | 333,351 |
| Jefferson | 1,847,668 | 26,449,164 | 793,475 |
| Lewis and Clark | 6 | 480 | 14 |
| Lincoln | 3,108,335 | 55,214,877 | 1,656,446 |
| Madison | 830 | 19,308 | 579 |
| Phillips | 4,028,350 | 33,933,530 | 1,018,006 |
| Sanders | 2,688 | 16,303 | 489 |
| Silver Bow | 6,926,315 | 37,523,332 | 1,125,700 |
| The State | 15,965,203 | \$ 164,630,892 | \$ 4,939,107 |

MISCELLANEOUS

1982 Production — Taxable 1983

| | | <u>Tons Extracted</u> | <u>Gross Value</u> | <u>Net Proceeds</u> | <u>Royalty Interests</u> | <u>Total Amt Taxable</u> |
|--------------|-----|---------------------------|------------------------|-------------------------|------------------------------|------------------------------|
| Beaverhead | (i) | 28,801 | \$ 234,152 | \$ 109,471 | 0 | \$ 109,471 |
| Carbon | (c) | No Data | 76,013 | 0 | 0 | 0 |
| Carter | (c) | 329,366 | 6,420,109 | 118,328 | 0 | 118,328 |
| Fergus | (d) | 32,610 | 486,323 | 0 | 0 | 0 |
| Gallatin | (e) | 394,162 | 723,241 | 0 | 0 | 0 |
| Jefferson | (i) | 22,831 | 216,895 | 24,284 | 18,328 | 42,612 |
| | (e) | 251,444 | 16,325,624 | 0 | 0 | 0 |
| | (b) | 41,036 | 303,250 | 27,568 | 0 | 27,568 |
| Judith Basin | (d) | 12,596 | 289,708 | 22,996 | 16,845 | 39,841 |
| | (k) | 13,916 | 323,272 | 0 | 0 | 0 |
| Lincoln | (g) | 185,267 | 17,010,548 | 4,517,301 | 0 | 4,517,301 |
| Madison | (j) | 14,541 | 296,729 | 42,089 | 23,772 | 65,861 |
| | (a) | No Data | 8,355,783 | 884,623 | 0 | 884,623 |
| Mineral | (l) | 1,658 | 34,646 | 16,698 | 0 | 16,698 |
| Phillips | (c) | 26,081 | 794,953 | 0 | 0 | 0 |
| Powell | (f) | 186,347 | 6,732,979 | 683,294 | 114,918 | 798,212 |
| The State | | 2,818,810* | \$ 58,624,225 | \$ 6,446,652 | \$ 173,863 | \$ 6,620,515 |

(a) Talc
(b) Lime Rock
(c) Bentonite

(d) Gypsum
(e) Cement (tons)
(f) Phosphate

(g) Vermiculite
(h) Iron Oxide
(i) Silica

(j) Chlorite
(k) Sapphire
(l) Bauxite

MISCELLANEOUS

1983 Production — Taxable 1984

| | | <u>Tons Extracted</u> | <u>Gross Value</u> | <u>Net Proceeds</u> | <u>Royalty Interests</u> | <u>Total Amt Taxable</u> |
|--------------|-----|---------------------------|------------------------|-------------------------|------------------------------|------------------------------|
| Beaverhead | (i) | 30,868 | \$ 250,957 | \$ 104,413 | \$ 0 | \$ 104,413 |
| Broadwater | (b) | 52,974 | 2,545,401 | 0 | 0 | 0 |
| Carbon | (c) | 50,590 | 794,314 | 467,098 | 0 | 467,098 |
| Carter | (c) | 134,156 | 2,608,078 | 98,032 | 6,616 | 104,648 |
| Fergus | (d) | 39,227 | 685,368 | 6,513 | 0 | 6,513 |
| Gallatin | (e) | 396,243 | 779,801 | 209,182 | 0 | 209,182 |
| Jefferson | (b) | 43,806 | 352,690 | 32,063 | 0 | 32,063 |
| | (e) | 252,879 | 15,798,426 | 0 | 0 | 0 |
| | (i) | 9,239 | 92,119 | 9,346 | 7,442 | 16,788 |
| Judith Basin | (d) | 21,833 | 560,749 | 46,373 | 30,278 | 76,650 |
| | (k) | 123,014 | 492,056 | 0 | 0 | 0 |
| Lincoln | (g) | 173,361 | 17,044,793 | 4,586,562 | 0 | 4,586,562 |
| Madison | (j) | 4,962 | 82,691 | 21,459 | 15,419 | 36,878 |
| | (a) | 194,031 | 7,626,242 | 1,416,184 | 0 | 1,416,184 |
| Meagher | (h) | 17,511 | 348,754 | 127,119 | 19,437 | 146,556 |
| Powell | (f) | 188,369 | 6,994,949 | 621,552 | 73,423 | 694,974 |
| The State | | 1,610,049 | \$ 57,057,388 | \$ 7,745,896 | \$ 152,615 | \$ 7,898,511 |

* This figure excludes a large share of talc production in Madison County.

OIL AND GAS

1982 Production — Taxable 1983

| | | <u>Bbl. or MCF Extracted</u> | <u>Gross Value</u> | <u>Net Proceeds</u> | <u>Royalty Interests</u> | <u>Total Amount Taxable</u> |
|---------------|-----|----------------------------------|--------------------|---------------------|------------------------------|---------------------------------|
| Big Horn | Gas | 21,849 | \$ 9,992 | \$ 392 | \$ 2,936 | \$ 3,328 |
| | Oil | 83,433 | 2,189,307 | 795,812 | 221,150 | 1,016,962 |
| Blaine | Gas | 9,276,172 | 19,531,865 | 14,528,886 | 2,679,077 | 17,207,963 |
| | Oil | 158,695 | 3,811,898 | 1,534,740 | 466,511 | 2,001,251 |
| Carbon | Gas | 1,524,545 | 2,966,282 | 1,265,267 | 225,805 | 1,491,072 |
| | Oil | 682,347 | 19,568,470 | 7,903,532 | 1,346,665 | 9,250,197 |
| Carter | Gas | 95,138 | 290,559 | 111,564 | 11,555 | 123,119 |
| | Oil | 46,823 | 1,465,650 | 553,278 | 77,673 | 630,951 |
| Chouteau | Gas | 1,240,210 | 2,649,070 | 1,703,013 | 390,426 | 2,093,439 |
| Custer | Gas | 111,442 | 132,708 | 64,289 | 15,713 | 80,002 |
| Daniels | Oil | 14,545 | 468,451 | 102,829 | 68,353 | 171,182 |
| Dawson | Gas | 2,134 | 1,152 | — | — | — |
| | Oil | 501,094 | 15,946,427 | 5,782,605 | 1,261,137 | 7,043,742 |
| Fallon | Gas | 1,956,701 | 3,745,790 | 151,148 | 65,215 | 216,363 |
| | Oil | 6,309,909 | 192,029,196 | 83,321,258 | 13,660,271 | 96,981,529 |
| Garfield | Oil | 13,959 | 456,270 | 183,998 | 20,440 | 204,438 |
| Glacier | Gas | 3,101,586 | 5,883,178 | 3,085,376 | 690,508 | 3,775,884 |
| | Oil | 1,463,621 | 43,843,818 | 16,169,184 | 5,476,021 | 21,645,205 |
| Golden Valley | Gas | 185,667 | 95,502 | 53,362 | 17,238 | 70,600 |
| Hill | Gas | 6,242,722 | 13,888,352 | 10,562,919 | 1,831,745 | 12,394,664 |
| | Oil | 2,415 | 72,757 | — | — | — |
| Liberty | Gas | 2,210,426 | 4,478,563 | 2,683,598 | 493,081 | 3,176,679 |
| | Oil | 372,925 | 10,593,404 | 5,123,534 | 864,291 | 5,987,825 |
| McCone | Oil | 115,104 | 3,744,334 | 826,305 | 392,467 | 1,218,772 |
| Musselshell | Oil | 1,007,078 | 31,863,016 | 15,345,540 | 4,013,303 | 19,358,843 |

OIL AND GAS

1982 Production — Taxable 1983

| | | <u>Bbl. or MCF Extracted</u> | <u>Gross Value</u> | <u>Net Proceeds</u> | <u>Royalty Interests</u> | <u>Total Amount Taxable</u> |
|--------------|-----|----------------------------------|--------------------|---------------------|------------------------------|---------------------------------|
| Petroleum | Oil | 61,640 | 2,011,428 | 950,919 | 138,096 | 1,089,015 |
| Phillips | Gas | 8,850,459 | 19,433,033 | 12,636,108 | 1,490,782 | 14,126,890 |
| | Gas | 1,056,651 | 2,553,870 | 1,219,587 | 294,417 | 1,514,004 |
| Pondera | Oil | 460,894 | 13,502,605 | 4,612,207 | 1,684,782 | 6,296,989 |
| | Gas | 219,518 | 74,879 | 39,947 | 6,507 | 46,454 |
| Powder River | Oil | 2,966,063 | 96,236,462 | 60,501,496 | 11,703,098 | 72,204,594 |
| | Gas | 410 | 1,697 | — | — | — |
| Prairie | Oil | 95,805 | 2,929,575 | 1,024,654 | 98,911 | 1,123,565 |
| | Gas | 2,704,632 | 6,436,105 | — | — | — |
| Richland | Oil | 6,006,850 | 194,609,399 | 88,980,804 | 23,313,571 | 112,294,375 |
| | Gas | 697,043 | 1,365,572 | — | — | — |
| Roosevelt | Oil | 2,488,375 | 80,507,445 | 34,920,554 | 9,032,094 | 43,952,648 |
| | Gas | — | — | — | — | — |
| Rosebud | Oil | 1,405,614 | 43,608,028 | 20,292,667 | 3,987,435 | 24,280,102 |
| | Gas | 836,057 | 1,309,246 | — | — | — |
| Sheridan | Oil | 3,678,626 | 114,894,108 | 57,960,893 | 13,773,118 | 71,734,011 |
| | Gas | 820,372 | 1,861,144 | 1,123,248 | 32,653 | 1,155,901 |
| Stillwater | Oil | 29,402 | 553,548 | 144,640 | 286,848 | 431,488 |
| | Gas | 360,779 | 723,962 | 407,704 | 101,996 | 509,700 |
| Teton | Oil | 136,850 | 4,174,810 | 1,239,062 | 480,763 | 1,719,825 |
| | Gas | 6,225,399 | 13,247,849 | 8,287,335 | 1,721,608 | 10,008,943 |
| Toole | Oil | 1,124,662 | 31,880,465 | 11,903,657 | 3,731,821 | 15,635,478 |
| | Gas | 506,396 | 572,001 | 263,050 | 55,179 | 318,229 |
| Valley | Oil | 113,507 | 3,524,065 | 1,721,529 | 464,639 | 2,186,168 |
| | Gas | 91,521 | 378,805 | — | — | — |
| Wibaux | Oil | 1,572,914 | 48,193,874 | 19,987,070 | 2,392,841 | 22,379,911 |
| Yellowstone | Oil | 24,364 | 749,990 | 210,964 | 81,274 | 292,238 |
| | Gas | 48,337,829 | 101,631,176 | 58,186,793 | 10,126,441 | 68,313,234 |
| The State | Oil | 30,937,514 | \$ 963,428,800 | \$ 442,093,731 | \$ 99,037,573 | \$ 541,131,304 |

OIL AND GAS

1983 Production—Taxable 1984

| | | <u>Bbl. or MCF Extracted</u> | <u>Gross Value</u> | <u>Net Proceeds</u> | <u>Royalty Interests</u> | <u>Total Amount Taxable</u> |
|---------------|-----|----------------------------------|--------------------|---------------------|------------------------------|---------------------------------|
| Big Horn | Gas | 19,109 | \$ 8,248 | \$ — | \$ 2,936 | \$ 2,936 |
| | Oil | 78,555 | 2,027,802 | 802,717 | 233,682 | 1,036,400 |
| Blaine | Gas | 8,174,997 | 19,423,650 | 14,902,036 | 2,458,606 | 17,360,642 |
| | Oil | 183,160 | 3,797,469 | 1,720,292 | 601,982 | 2,322,274 |
| Carbon | Gas | 1,539,361 | 3,679,653 | 2,205,136 | 328,740 | 2,533,876 |
| | Oil | 677,589 | 17,760,593 | 8,692,677 | 1,136,030 | 9,828,708 |
| Carter | Gas | 82,101 | 266,283 | 62,730 | 9,258 | 71,988 |
| | Oil | 33,245 | 952,659 | 498,982 | 75,808 | 574,790 |
| Chouteau | Oil | 1,361,440 | 2,929,559 | 1,593,467 | 493,513 | 2,086,980 |
| Custer | Gas | 88,376 | 97,941 | 33,040 | 13,578 | 46,619 |
| Daniels | Oil | 14,432 | 360,12 | 9,636 | 55,161 | 64,797 |
| Dawson | Gas | 4,065 | 2,195 | 824 | 157 | 981 |
| | Oil | 535,493 | 15,611,541 | 6,018,868 | 1,382,752 | 7,401,620 |
| Fallon | Gas | 1,211,331 | 4,066,726 | 1,932,570 | 365,898 | 2,298,468 |
| | Oil | 6,000,032 | 166,746,296 | 88,405,855 | 11,393,160 | 99,799,015 |
| Fergus | Gas | 16,768 | 46,515 | 18,843 | 2,295 | 21,138 |
| Garfield | Oil | 13,813 | 418,734 | 262,222 | 17,886 | 280,108 |
| Glacier | Gas | 3,574,831 | 8,014,831 | 5,150,262 | 1,022,816 | 6,173,078 |
| | Oil | 1,392,774 | 40,235,440 | 15,989,367 | 5,287,013 | 21,276,379 |
| Golden Valley | Gas | 220,809 | 108,773 | 52,560 | 19,837 | 72,397 |
| Hill | Gas | 5,662,584 | 14,005,173 | 10,473,620 | 1,905,710 | 12,379,330 |
| | Oil | 889 | 25,471 | 4,377 | 4,701 | 9,078 |
| Liberty | Gas | 2,022,552 | 4,351,054 | 2,698,113 | 510,941 | 3,209,054 |
| | Oil | 380,859 | 11,008,876 | 5,767,147 | 967,587 | 6,734,734 |
| McCone | Oil | 95,318 | 2,784,524 | 535,014 | 325,877 | 860,891 |
| Musselshell | Oil | 952,166 | 28,001,897 | 13,831,146 | 5,064,861 | 18,896,008 |

OIL AND GAS

1983 Production—Taxable 1984

| | | <u>Bbl. or MCF Extracted</u> | <u>Gross Value</u> | <u>Net Proceeds</u> | <u>Royalty Interests</u> | <u>Total Amount Taxable</u> |
|--------------|-----|----------------------------------|--------------------|---------------------|------------------------------|---------------------------------|
| Petroleum | Oil | 67,159 | 2,029,477 | 1,051,853 | 155,380 | 1,207,233 |
| Phillips | Gas | 7,796,719 | 22,057,678 | 15,079,293 | 1,619,495 | 16,698,788 |
| | Gas | 1,142,945 | 2,810,326 | 1,666,610 | 307,949 | 1,974,558 |
| Pondera | Oil | 433,888 | 12,473,568 | 4,705,471 | 1,595,259 | 6,300,729 |
| | Gas | 99,378 | 21,71 | 12,494 | 1,922 | 14,416 |
| Powder River | Oil | 2,813,835 | 84,629,154 | 49,613,960 | 10,299,251 | 59,913,211 |
| | Gas | 550 | 2,723 | 1,339 | 143 | 1,482 |
| Prairie | Oil | 134,550 | 3,746,070 | 1,629,020 | 177,822 | 1,806,842 |
| | Gas | 2,476,037 | 6,461,888 | 3,563,782 | 830,487 | 4,394,269 |
| Richland | Oil | 5,210,581 | 154,656,572 | 64,30,597 | 20,632,505 | 84,939,101 |
| | Gas | 741,35 | 1,372,205 | 701,789 | 163,261 | 865,050 |
| Roosevelt | Oil | 2,331,670 | 69,029,389 | 31,991,632 | 8,090,749 | 40,082,381 |
| | Gas | 5,107 | 78,712 | 1,846 | 5,817 | 7,663 |
| Rosebud | Oil | 1,151,175 | 33,768,740 | 16,487,179 | 3,373,591 | 19,860,770 |
| | Gas | 1,088,615 | 1,843,325 | 1,105,863 | 221,856 | 1,327,719 |
| Sheridan | Oil | 3,585,209 | 102,654,658 | 53,690,196 | 12,847,716 | 66,537,912 |
| | Gas | 705,526 | 1,644,044 | 971,943 | 249,304 | 1,221,247 |
| Stillwater | Oil | 17,506 | 308,846 | 53,552 | 32,542 | 86,093 |
| | Gas | 1,002,135 | 1,348,825 | 250,776 | 132,828 | 383,604 |
| Teton | Oil | 142,861 | 4,118,461 | 1,599,012 | 609,818 | 2,208,830 |
| | Gas | 6,999,799 | 15,802,006 | 9,501,538 | 2,121,661 | 11,623,199 |
| Toole | Oil | 1,196,098 | 32,924,419 | 14,292,171 | 3,893,162 | 18,185,333 |
| | Gas | 262,704 | 496,984 | 183,035 | 51,259 | 234,294 |
| Valley | Oil | 406,538 | 11,422,446 | 6,841,09 | 1,230,340 | 8,071,435 |
| | Gas | 122,987 | 608,909 | 299,483 | 31,903 | 331,385 |
| Wibaux | Oil | 1,447,106 | 40,503,904 | 19,492,367 | 2,305,151 | 21,797,518 |
| Yellowstone | Oil | 23,918 | 684,117 | 182,891 | 80,164 | 263,055 |
| | Gas | 46,422,761 | 111,549,979 | 72,462,990 | 12,872,171 | 85,335,161 |
| Totals | Oil | 29,320,419 | 842,681,933 | 408,475,297 | 91,869,951 | 500,345,248 |

IV. CORPORATION TAXES

Corporate License and Income Taxes

Most corporations engaged in business for financial gain in Montana are subject to a corporate license tax. A small number of corporations are subject to Montana's corporate income tax, rather than the corporate license tax because of the limited scope of their activity in the state.

Many non-profit educational, fraternal, religious and marketing cooperative associations are exempt from paying the tax. However, any unrelated business income earned by an exempt corporation is taxable if it results in a federal tax liability of more than \$100.

Corporations that have sales of tangible property in Montana but are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.

Banks and savings and loan associations are treated, for corporate tax purposes, similarly to other corporations but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.

Montana's corporate tax rate is $6\frac{3}{4}\%$ of net income (gross income minus allowable deductions) or \$50, whichever is greater. Gross income is the same as for federal corporate taxes.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Under Montana law, corporations are allowed to reduce corporate tax liability by claiming credit for certain expenses. The five reductions allowed are business inventory credit, investment credit, contractor's gross receipt tax credit, new industry credit, and interest differential credit for low interest energy loans.

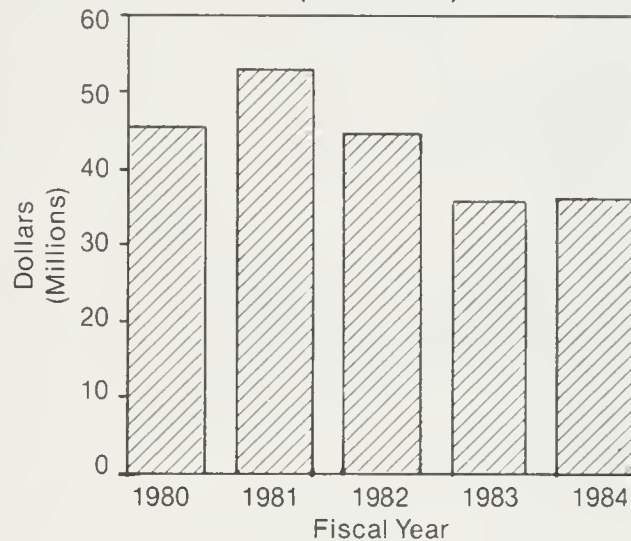
Revenues collected from corporations other than financial institutions are deposited as follows:

- 1) 64% to the General Fund
- 2) 25% to the School Foundation Program
- 3) 11% to the Long Range Building Program

Allocations of revenues collected from financial institutions are:

- 1) 80% to local governments
- 2) 12.8% to the General Fund
- 3) 5% to the School Foundation Program
- 4) 2.2% to the Long Range Building Program.

Corporation License & Income Tax
(Collections)



| Corporate License and Income Tax Collections | | | | |
|--|--------------|--------------|--------------|--------------|
| FY80 | FY81 | FY82 | FY83 | FY84 |
| \$45,623,189 | \$52,900,964 | \$44,630,472 | \$36,207,777 | \$35,936,240 |

The following tables provide statistical information on Montana's Corporate License and Income Taxes for fiscal year 1984:

FY 1984 Returns

| | |
|---|-------|
| Number of returns filed electing treatment as small business corporations | 3,309 |
| Number of returns filed as inactive corporations | 2,283 |
| Number of corporations paying the \$50 minimum tax | 6,406 |

Number of Returns Filed by Standard Industrial Code Class

| | |
|-------------------------------------|--------------|
| Agriculture | 3,104 |
| Mining | 1,775 |
| Construction | 1,735 |
| Manufacturing | 1,256 |
| Transportation and Public Utilities | 786 |
| Wholesale and Retail Trade | 3,632 |
| Finance, Insurance, and Real Estate | 2,318 |
| Services | 3,006 |
| Other | 30 |
| No Category Listed | <u>1,954</u> |
| Total | 19,596 |

**Top 50 Taxpayers (Corporate License Tax)
Fiscal Year 1984**

| | Number | Montana Tax Liability |
|------------------------------|-----------|-----------------------|
| Oil & Gas | 12 | \$ 3,769,991 |
| Oilfield Services | 1 | 117,957 |
| Financials | 7 | 1,052,375 |
| Utilities | 6 | 2,589,396 |
| Coal | 1 | 941,569 |
| Engineering and Construction | 4 | 861,594 |
| Trucking | 1 | 118,649 |
| Mining | 3 | 342,403 |
| Retail Sales | <u>15</u> | <u>3,027,274</u> |
| Total | 50 | \$12,821,208 |

Banks and Savings and Loans, Fiscal Year 1984

| | |
|------------------------------|--------------|
| Total tax paid by financials | \$ 4,114,096 |
| Refunds to counties (80%) | \$ 3,291,277 |

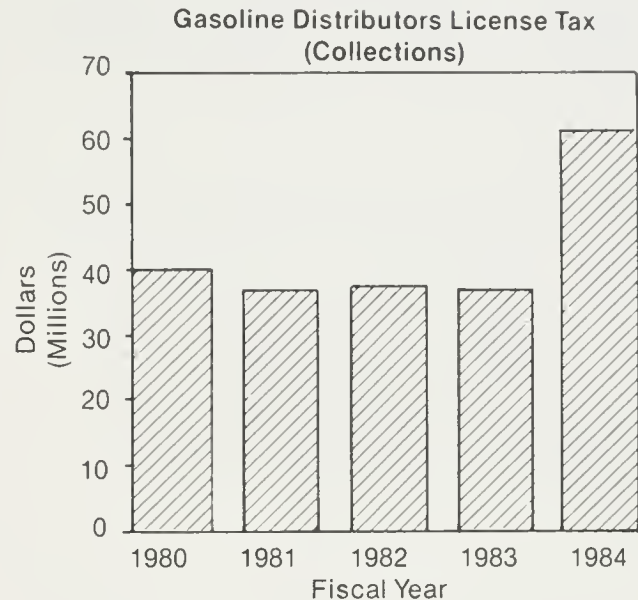
The table below provides information on corporate tax credits for fiscal year 1984:

| | Number of Corporations | Total Amount of Credit |
|-----------------------------------|------------------------|------------------------|
| Business inventory credit | 952 | \$ 5,075,073 |
| Investment credit | 6,238 | \$ 2,332,240 |
| Contractor's gross receipt credit | 155 | \$ 1,296,999 |
| New industry credit | 3 | \$ 14,344 |
| Interest differential credit | 1 | \$ 31,088 |

V. MOTOR FUELS TAXATION

Gasoline Distributors License Tax

Effective July 1, 1983, the tax on gasoline sold in the state was increased from 9¢ per gallon to 15¢ per gallon. The tax is collected by the distributor and remitted monthly to the Department. Distributors are allowed to deduct 2% of the first 6¢ of the tax as an allowance for evaporation.



The tax collections are distributed as follows:

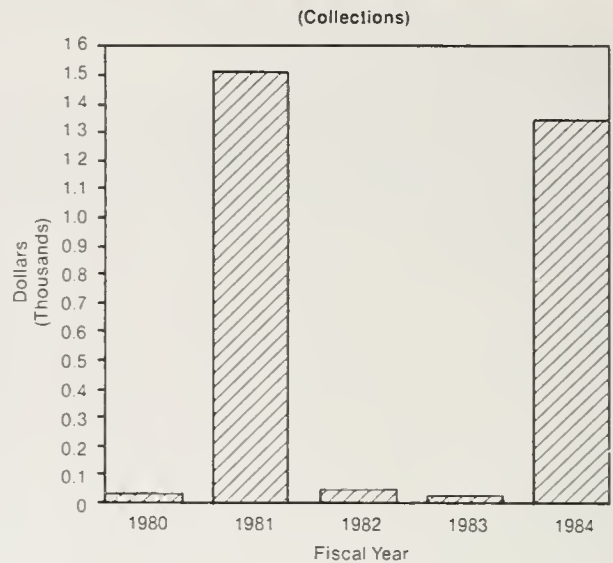
- 1) 0.9% of total collections to the State Motor Boat Fund for the operation of parks;
- 2) 0.5% of total collections to the Snowmobile Park Account;
- 3) \$6,350,000 to Montana's counties and \$7,650,000 to cities and towns each year for road construction, repair, and maintenance; and
- 4) the remainder, \$24,727,019 in fiscal year 1983, to the Highway Earmarked Account.

This tax is imposed only on gasoline used to propel vehicles on public streets and highways. Refunds for off-highway use totalled \$2,589,707 in fiscal year 1983. A refund applicant, whose use qualifies as agricultural, may request a refund of 60% of the applicable tax on gallons of gas, as indicated by bulk delivery invoices, as an estimate of off-roadway use.

| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|--|---------------|---------------|---------------|---------------|---------------|
| Gallons of gasoline consumed | 474,862,947 | 453,107,402 | 448,413,054 | 448,203,651 | 432,068,099 |
| Gallons on which tax was refunded in whole | 26,135,022 | 22,215,511 | 22,353,933 | 27,680,200 | 20,430,417 |
| Gallons on which tax was refunded 60% | 24,181,711 | 20,339,511 | 20,407,944 | 25,391,044 | 19,047,066 |
| Net collections | \$ 39,917,484 | \$ 36,857,986 | \$ 37,395,507 | \$ 36,687,189 | \$ 61,088,589 |

Gasoline Dealers Refund Permit

Any person selling gasoline on which a refund may be claimed must obtain a gasoline dealers refund permit. Each permit costs \$3 and is valid for three years. Collections are deposited in the General Fund.

Gasoline Dealers Refund Permit

| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|--------------------|-------|---------|-------|-------|---------|
| Number of permits | 11 | 502 | 15 | 9 | 448 |
| Permit collections | \$31 | \$1,505 | \$44 | \$27 | \$1,343 |

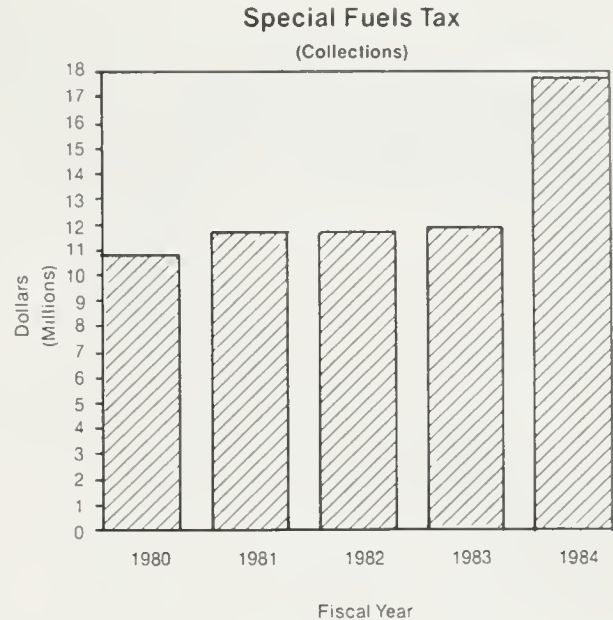
Gasohol Production and Tax Incentive

During fiscal years 1979-1983 gasohol in Montana was taxed at a reduced rate. Effective July 1, 1983, alcohol distributors were eligible for a 70¢ per gallon incentive for producing distilled alcohol for use in making gasohol. State law allows payments to producers only if the alcohol is distilled in Montana from Montana agricultural products, and is sold in the state.

| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|--|--------|---------|-----------|------------|------------|
| Number of gallons of gasohol sold in state | 44,500 | 181,490 | 3,825,437 | 13,332,606 | 9,910,209 |
| Incentive payments | 0 | 0 | 0 | 0 | \$ 668,516 |

Special Fuel Tax

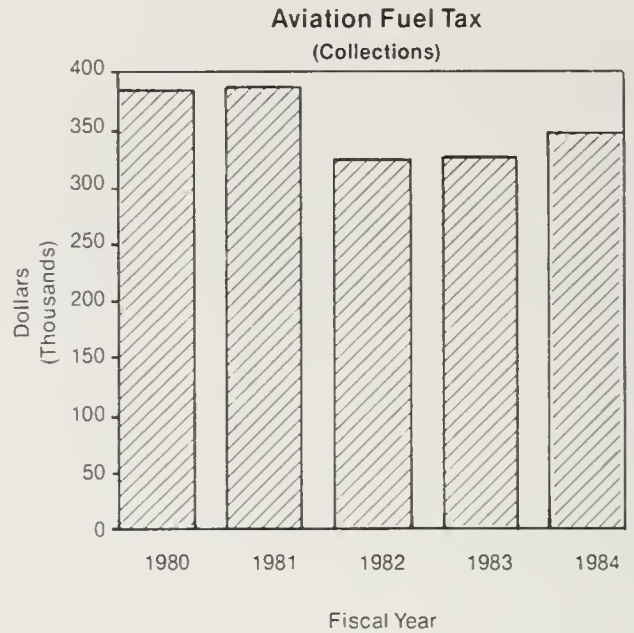
A tax of 17¢ per gallon is imposed on all diesel fuel (or other volatile liquid, except liquid petroleum gas, of less than 46° API gravity test consumed in the state) sold for use on the state's roads or used on public construction projects. This tax is refundable if the fuel is used for off-highway purposes or private construction projects. The tax was raised from 11¢ to the current rate on July 1, 1983. Collections are deposited in the Highway Earmarked Account.



| | FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|
| Gallons of diesel consumed | 99,287,048 | 107,031,738 | 107,225,564 | 106,665,157 | 110,712,184 |
| Tax rate per gallon | \$.11 | \$.11 | \$.11 | \$.11 | \$.17 |
| Gallons on which tax was refunded | 1,646,528 | 1,506,688 | 1,351,804 | 1,960,501 | 2,030,361 |
| Net collections | \$ 10,787,516 | \$ 11,705,212 | \$ 11,697,235 | \$ 11,877,324 | \$ 17,793,066 |

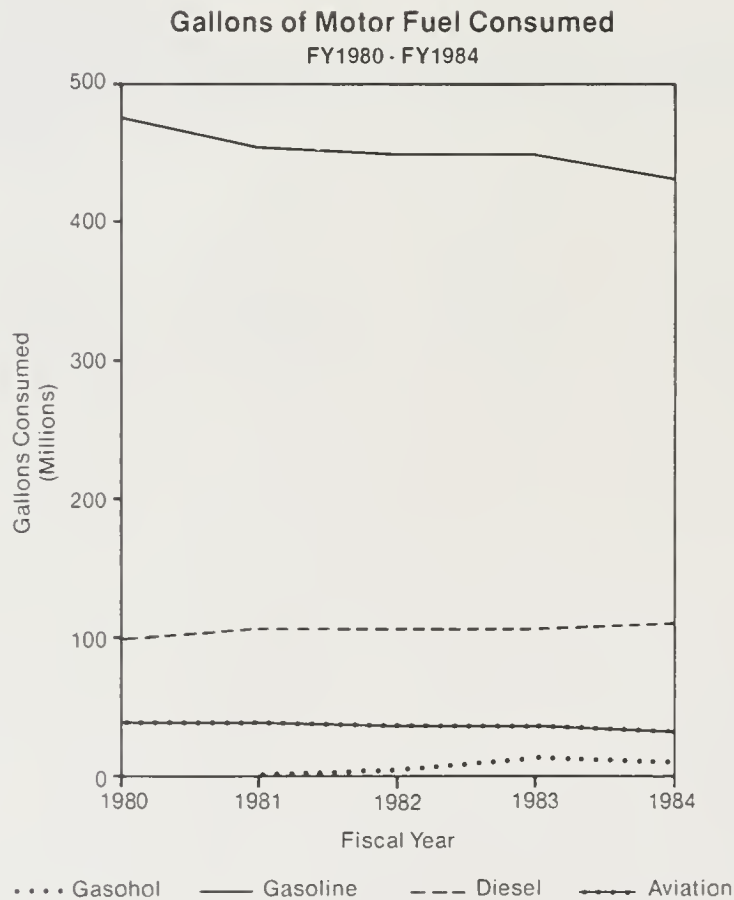
Aviation Fuel Tax

A tax of 1¢ per gallon is imposed on aviation gasoline imported for sale, use, or distribution in the state. The tax is collected by the distributor and remitted monthly to the Department. The taxes collected are used to fund the state's aeronautic program.



Aviation Fuel Tax Collections

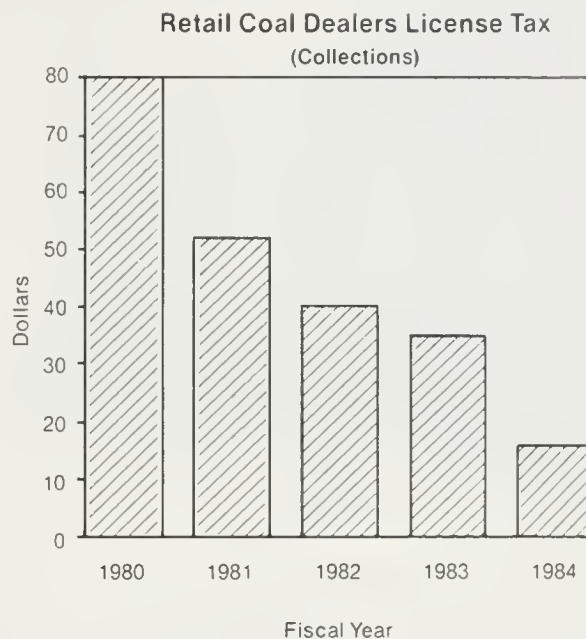
| FY 80 | FY 81 | FY 82 | FY 83 | FY 84 |
|------------|------------|------------|------------|------------|
| \$ 384,216 | \$ 386,790 | \$ 323,510 | \$ 325,187 | \$ 347,762 |



VI. OTHER TAXES

Retail Coal Dealers License Tax

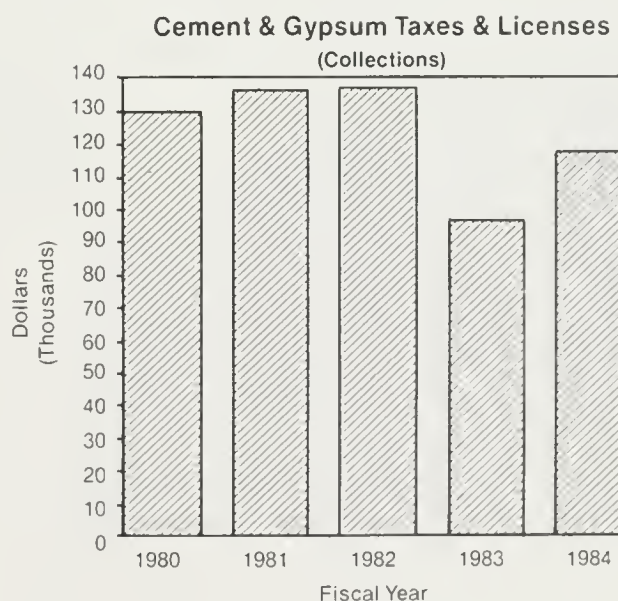
People importing coal for sale in the state must pay a license tax of 5¢ per ton. The tax is collected quarterly and is deposited in the General Fund.



| | FY80 | FY81 | FY82 | FY83 | FY84 |
|---|-------|-------|-------|-------|-------|
| Number of retailers | 4 | 4 | 3 | 3 | 3 |
| Number of tons of coal sold | 1,594 | 1,013 | 809 | 699 | 321 |
| Total tax paid (including penalty and interest) | \$ 80 | \$ 52 | \$ 40 | \$ 35 | \$ 16 |

Cement and Gypsum Taxes and Licenses

Producers of cement and cement products are required to pay a license tax of 22¢ per ton. Gypsum and gypsum products are taxed at 5¢ per ton. Individuals importing cement and gypsum for sale in Montana must pay 22¢ and 5¢ respectively for every ton that has not been paid for under any other law. All cement and gypsum collections are deposited to the credit of the General Fund.

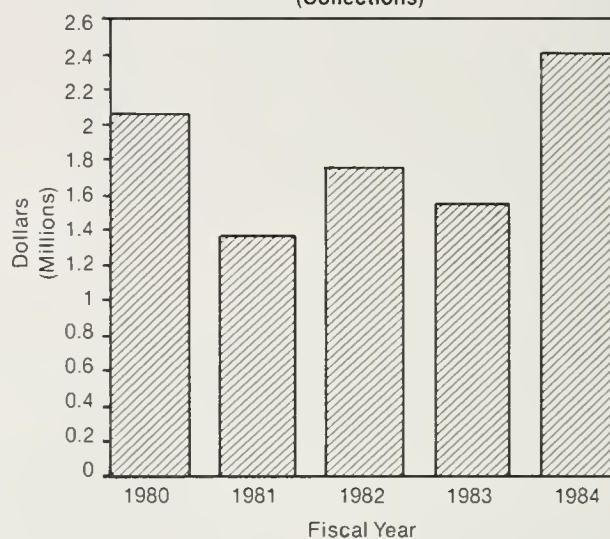


| | FY80 | FY81 | FY82 | FY83 | FY84 |
|--|-----------|-----------|-----------|-----------|-----------|
| Number of producers or retailers | 22 | 23 | 19 | 28 | 24 |
| Number of tons of cement and gypsum | 653,019 | 666,591 | 663,373 | 463,265 | 569,501 |
| Total tax paid (including penalty and interest) | \$129,886 | \$136,314 | \$136,942 | \$ 96,685 | \$117,213 |

Electricity and Electrical Energy License Tax

A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is \$.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are turned over to the State Treasurer.

Electrical Energy Producers License Tax (Collections)

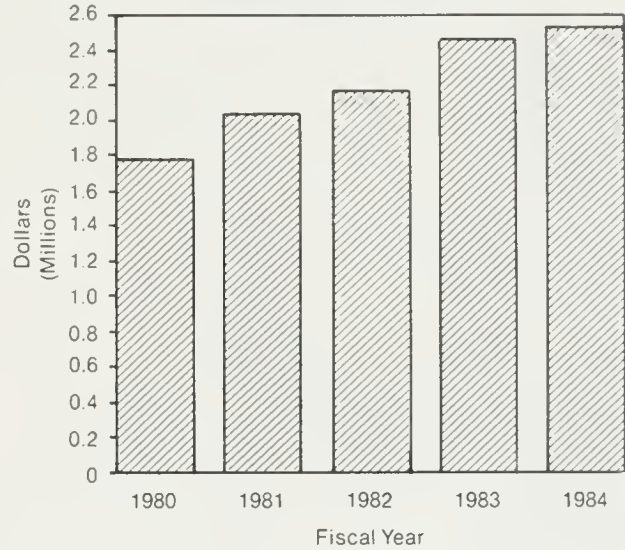


| | Number of electrical energy generators | Kilowatt hours generated | Total tax paid (including penalty and interest) |
|------|---|-----------------------------|---|
| FY80 | 6 | 10,307,474,416 | \$ 2,060,960 |
| FY81 | 6 | 7,174,203,431 | 1,367,959 |
| FY82 | 6 | 9,816,481,370 | 1,753,173 |
| FY83 | 6 | 9,039,593,127 | 1,546,157 |
| FY84 | 7 | 10,631,695,319 | 2,413,172 |

Telephone Company License Tax

All gross income, in excess of \$250 per quarter, derived from any telephone business (including the transmission of messages over telephone lines or microwave electronic equipment) in Montana is subject to a license tax. Persons conducting such a business in the state pay a tax of 1.725% of gross income in excess of \$250 per quarter. License taxes collected are deposited in the General Fund.

Telephone License Tax Collections

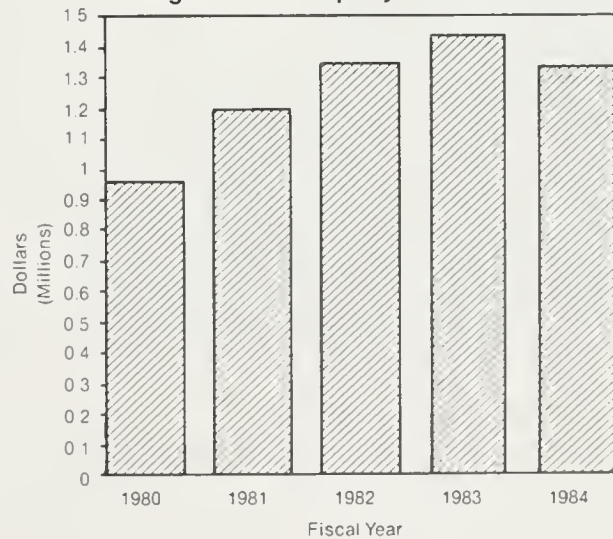


| | Number of accounts | Total gross income | Total tax paid (including penalty and interest) |
|------|-----------------------|-----------------------|---|
| FY80 | 11 | \$ 103,416,261 | \$ 1,783,776 |
| FY81 | 10 | 118,215,773 | 2,039,384 |
| FY82 | 9 | 125,744,115 | 2,167,815 |
| FY83 | 9 | 142,856,798 | 2,463,670 |
| FY84 | 9 | 149,277,342 | 2,580,543 |

Freight Line Company Tax

Freight line operations in Montana are subject to a tax of 5½% of total gross earnings derived from business in the state. Freight line company license tax collections are deposited in the General Fund.

Freight Line Company Tax Collections

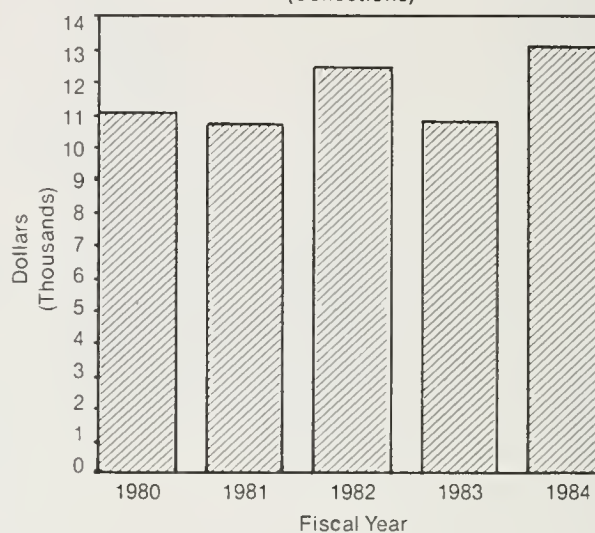


| | Number of accounts | Total gross earnings | Total tax paid (including penalty and interest) |
|------|-----------------------|-------------------------|---|
| FY80 | 16 | \$ 17,370,916 | \$ 956,356 |
| FY81 | 29 | 21,788,451 | 1,200,092 |
| FY82 | 18 | 24,473,840 | 1,344,761 |
| FY83 | 26 | 26,039,276 | 1,432,164 |
| FY84 | 34 | 24,256,327 | 1,333,899 |

Rural Electric and Telephone Co-op Tax

Electric and telephone cooperatives are subject to a license tax of \$10 for every 100 people that they serve within the state. They are exempt from all other excise or income taxes. Collections are deposited in the state's General Fund.

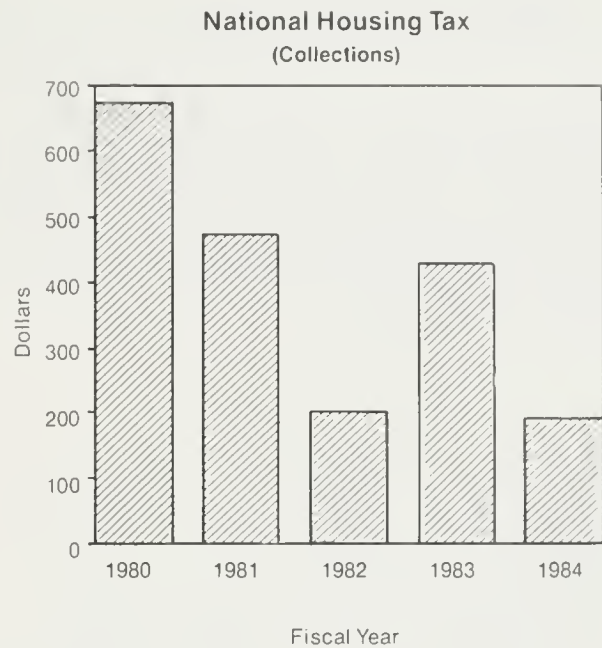
Rural Electric & Telephone Co-op Tax
(Collections)



| | FY80 | FY81 | FY82 | FY83 | FY84 |
|--|-----------|-----------|-----------|-----------|-----------|
| Number of co-operatives | 41 | 41 | 40 | 40 | 41 |
| Total tax paid (including penalty and interest) | \$ 11,030 | \$ 10,698 | \$ 12,453 | \$ 10,788 | \$ 13,030 |

National Housing Tax

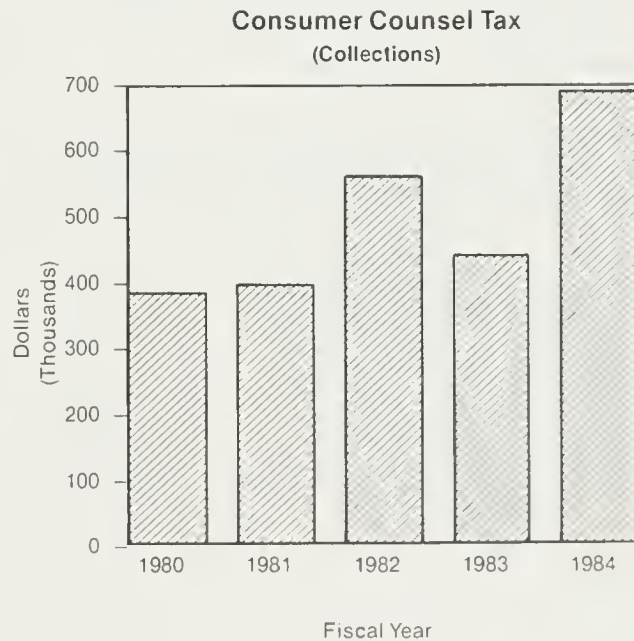
The Department of Revenue is authorized to request payment in lieu of taxes, from the United States, for providing services for federal projects. The amount of payment is based on the estimated cost to the state of providing the services. All payments received are deposited in funds according to state levies.



| | FY80 | FY81 | FY82 | FY83 | FY84 |
|----------------------------------|--------|--------|--------|--------|--------|
| National Housing Tax Collections | \$ 672 | \$ 473 | \$ 202 | \$ 426 | \$ 190 |

Consumer Counsel Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in the Earmarked Revenue Fund.



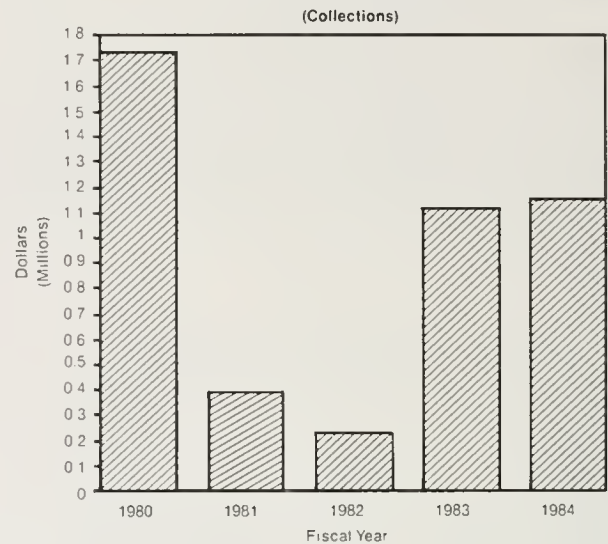
Consumer Counsel Tax Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|------------|------------|------------|------------|------------|
| \$ 384,653 | \$ 396,998 | \$ 561,081 | \$ 440,605 | \$ 666,566 |

Public Contractor's Gross Receipts Tax

Prime contractors and all levels of subcontractors must pay a tax amounting to 1 percent of all public contracts over \$5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana Income Tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the General Fund.

Contractors Gross Receipts Tax



Public Contractor's Gross Receipts Tax Collections

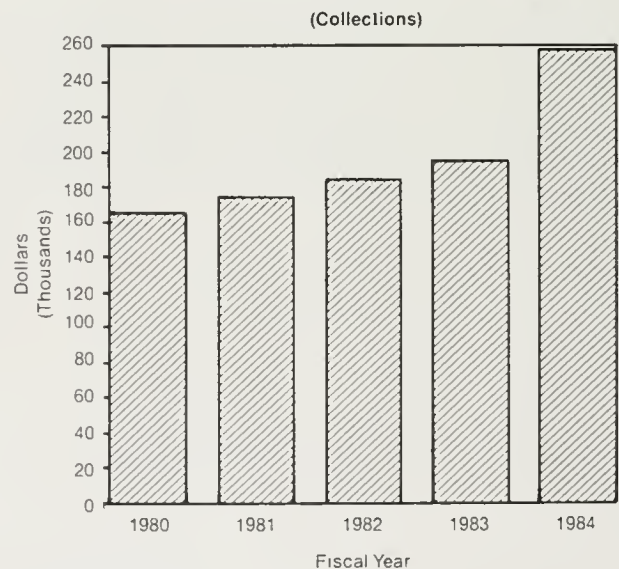
| FY80 | FY81 | FY82 | FY83 | FY84 |
|-------------|------------|------------|-------------|-------------|
| \$1,728,618 | \$ 391,337 | \$ 234,907 | \$1,113,275 | \$1,035,416 |

Public Contractor's License Fees

Licenses are required of contractors and subcontractors where payments are made from public funds and single contracts exceed \$5,000. The fees are:

| | | |
|-----------------|---|-------|
| Class A License | Unlimited contract amount (projects over \$100,000) | \$250 |
| Class B License | Contracts less than \$100,000 | \$150 |
| Class C License | Contracts less than \$25,000 | \$100 |

Public Contractor's License Fees



Annual renewal fees are one half of the original license fee. At the beginning of fiscal year 1984 the Department of Commerce took over responsibility for collecting the Public Contractor's License Fee. All collections are deposited in the General Fund.

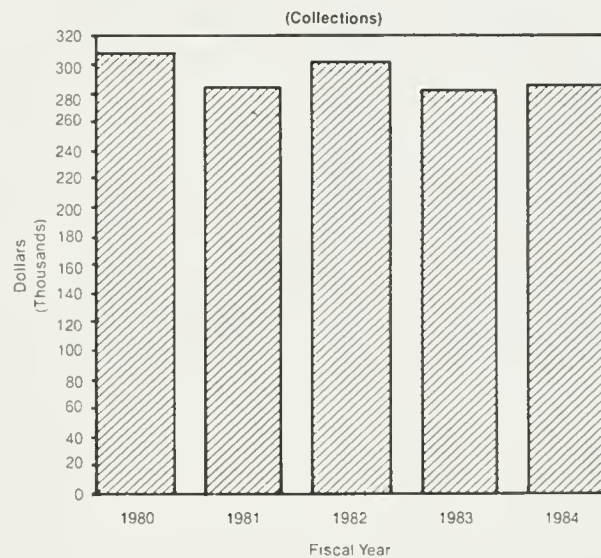
Public Contractor's License Fee Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|------------|------------|------------|------------|------------|
| \$ 164,620 | \$ 174,570 | \$ 184,045 | \$ 194,085 | \$ 258,213 |

Store License Tax

The Store License Tax applies to retail stores or mercantile establishments. The tax per store depends on annual gross receipts and the number of stores in the chain in Montana. Stores having receipts in excess of \$350,000 pay taxes that range from \$11 to \$206. Smaller establishments pay between \$11 and \$44.50. The tax for a wholesale store is \$43.50. Collections are deposited in the General Fund.

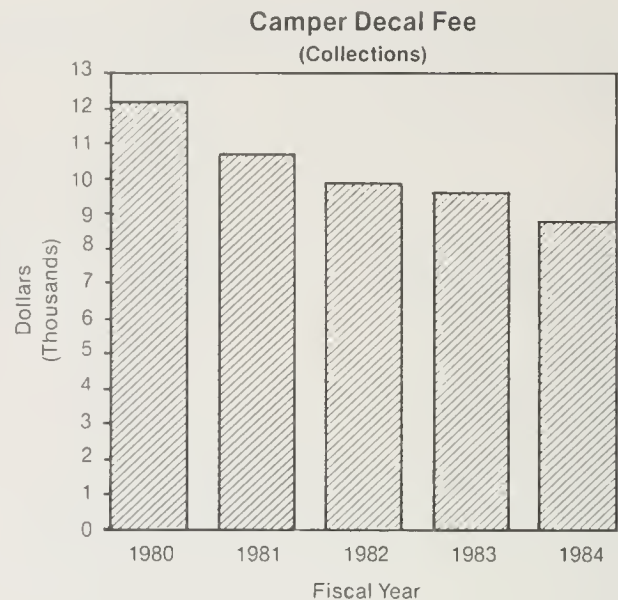
Store License Tax



| | Number of wholesale stores | Number of retail stores | Total tax paid (including penalty and interest) |
|------|----------------------------------|----------------------------|---|
| FY80 | 1,217 | 12,521 | \$307,521 |
| FY81 | 1,145 | 12,000 | 284,685 |
| FY82 | 581 | 10,057 | 301,367 |
| FY83 | 875 | 11,795 | 283,123 |
| FY84 | 1,052 | 11,967 | 285,896 |

Camper Certificate and Decal

Camper owners in Montana pay a yearly decal fee of \$1. This tax insures the payment of a fee in lieu of property tax on campers. Camper decal collections are deposited in the General Fund.

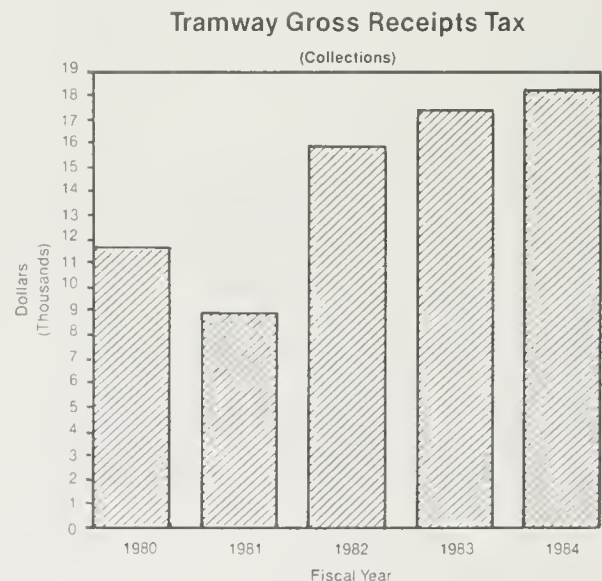


Camper Decal Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|-----------|-----------|----------|----------|----------|
| \$ 12,185 | \$ 10,707 | \$ 9,862 | \$ 9,602 | \$ 8,811 |

Tramway Gross Receipts Tax

An assessment of $\frac{1}{4}$ of 1% of the gross receipts of all passenger tramways operated in Montana is imposed by the Department of Administration. A minimum of \$100 is collected annually from the owners of passenger tramway systems. The tax is collected by the Department of Revenue and deposited in the General Fund.



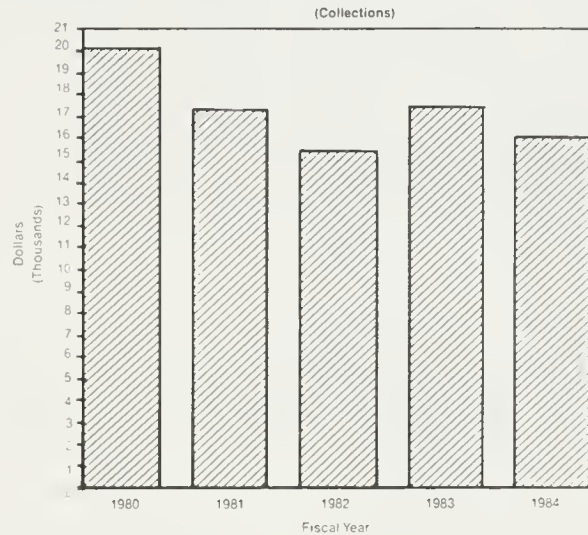
Tramway Gross Receipt Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|-----------|----------|-----------|-----------|-----------|
| \$ 11,719 | \$ 8,934 | \$ 15,881 | \$ 17,451 | \$ 18,318 |

Cigarette Wholesale and Retailer Licenses

A tax is imposed on cigarette dealers in Montana. Wholesalers, subjobbers, and vendors (possessing 10 or more machines) pay an annual license fee of \$50. Retailers and vendors (possessing 9 or less machines) pay an annual license fee of \$5. Revenue collections are deposited in the Earmarked Revenue Fund.

Cigarette License Tax



| | Number of licenses | Total fees paid |
|------|-----------------------|--------------------|
| FY80 | 3,220 | \$20,115 |
| FY81 | 2,670 | 17,295 |
| FY82 | 2,576 | 15,470 |
| FY83 | 2,751 | 17,425 |
| FY84 | 2,598 | 16,000 |

Montana Tax Paid Cigarette Sales

(in millions of packs per fiscal year)

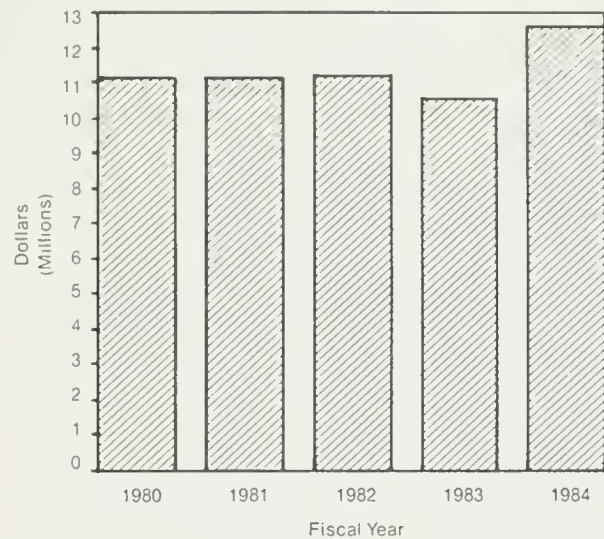


Cigarette Sales Tax

Cigarette wholesalers in the state pay a tax of 16¢ per package of 20 cigarettes. The tax is included in the retail price of the cigarettes. A tax insignia must be affixed to each package within 72 hours after receipt by the distributor or dealer. Wholesalers and dealers are entitled to purchase insignias at face value less the following percentages which are allowed to defray costs of affixing insignias and precollecting the tax on behalf of the State of Montana:

- 1) 6% for up to 2,580 cartons purchased in any calendar month;
- 2) 4% for any portion of the next 2,580 cartons purchased in any calendar month; and
- 3) 3% for purchases in excess of 5,160 cartons in any calendar month.

Cigarette Tax Collections



All moneys collected from the Cigarette Sales Tax are deposited in the Long-Range Building Program Fund. 79.75% of the deposits are allocated to the Debt Service Fund Type and 20.25% go to the Capital Projects Fund Type.

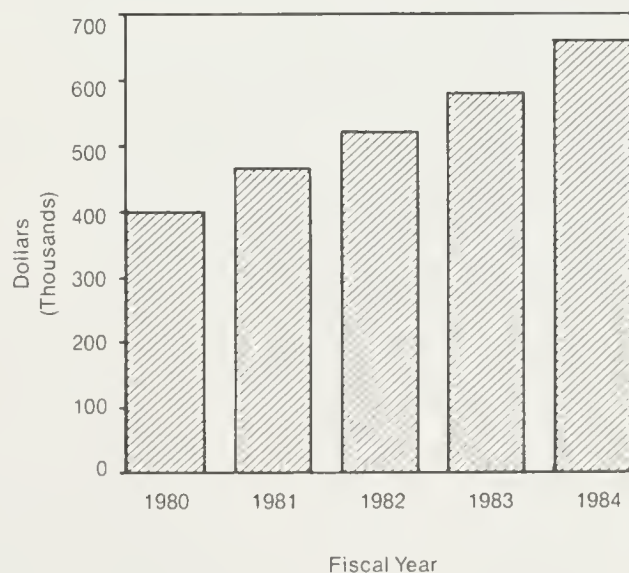
Cigarette Sales Tax Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|--------------|--------------|--------------|--------------|--------------|
| \$11,153,889 | \$11,162,433 | \$11,233,044 | \$10,580,701 | \$12,652,027 |

Tobacco Products Tax

All tobacco products, excluding cigarettes, are subject to a tax of 12½% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Collections are deposited in the Long-Range Building Program Debt Service Fund.

**Tobacco Products Tax
(Collections)**



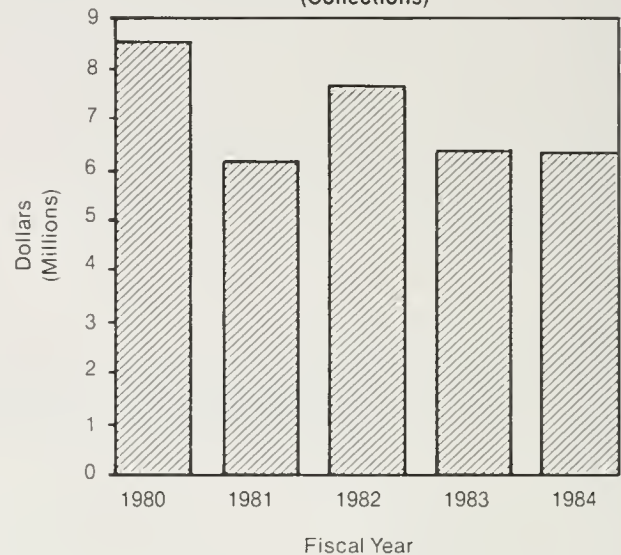
Tobacco Products Tax Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|------------|------------|------------|------------|------------|
| \$ 397,831 | \$ 464,768 | \$ 519,448 | \$ 581,203 | \$ 657,733 |

Inheritance Tax

An inheritance or succession tax is paid by the recipient of any decedent's property or interest within Montana. Surviving spouses and children are 100% exempt from the tax (effective 1/1/79 and 1/1/81 respectively). The Inheritance Tax applies to non-residents if the transferred property is real and is located in Montana. Rates of taxation range from 2% to 8% of the clear market value if the inheritance is under \$25,000. The rate depends on the relationship of the beneficiary to the decedent. Tax rates are higher on amounts transferred in excess of \$25,000.

In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to federal estate tax. The estate tax is equal in amount to the maximum tax credit allowable for state death taxes against the federal estate tax less any inheritance tax paid. Proceeds collected under the inheritance tax are deposited in the General Fund.

Inheritance Tax
(Collections)

Total Inheritance Taxes Paid

| FY80 | FY81 | FY82 | FY83 | FY84 |
|-------------|-------------|-------------|-------------|-------------|
| \$8,537,241 | \$6,165,727 | \$7,680,529 | \$6,398,489 | \$6,318,078 |

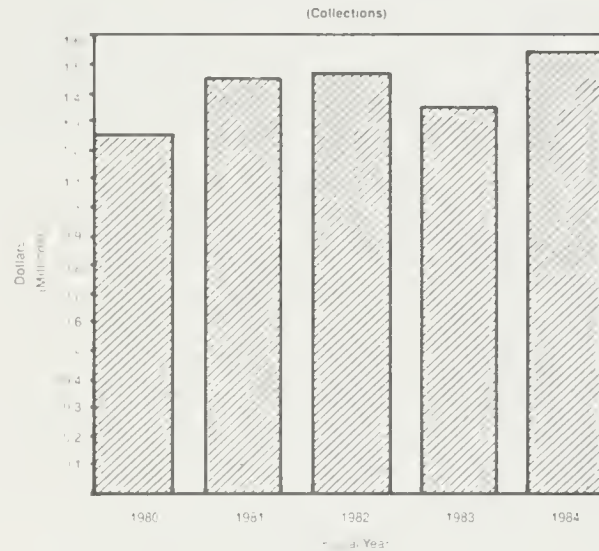
VII. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

Nontax Collections

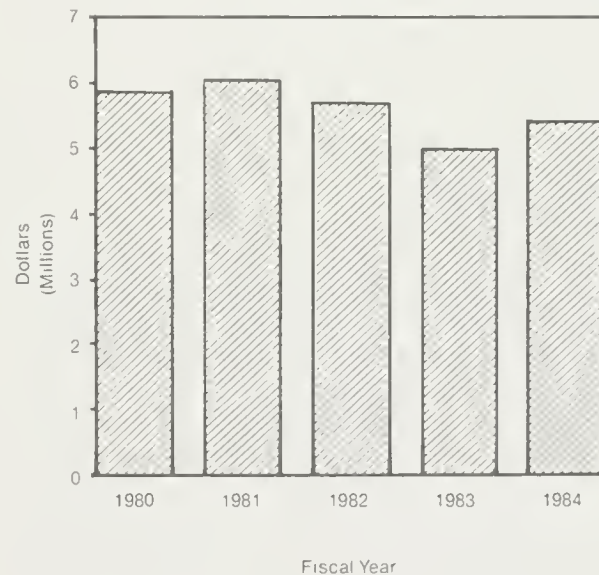
After July 1, 1974, All-Beverage Licenses issued in cities of 10,000 or more population are subject to a one-time fee of \$20,000 (not applicable to transfer or renewal of licenses prior to that date). In cities of 10,000 population or larger an annual renewal fee of \$800 is charged. Smaller cities and towns require lower fees. The number of licenses available in any given area depends on the population. Nationally chartered veterans organizations, airlines, railroads, resorts, and caterers pay specific fees different than those collected for other liquor licenses. Liquor license fees are deposited in the General Fund.

Profits earned from the sale of liquor by the Department, are also deposited in the General Fund. Liquor profits are determined by subtracting operating expenses, discounts and taxes from gross sales.

Liquor License Fees



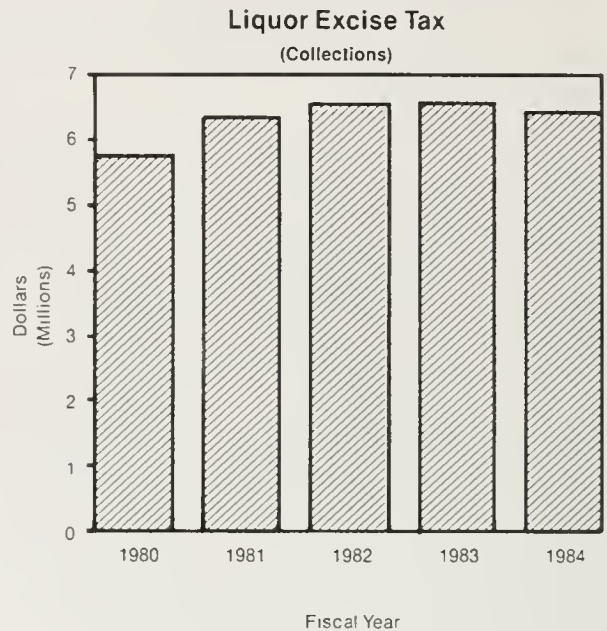
Liquor Profits



| | FY80 | FY81 | FY82 | FY83 | FY84 |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| Liquor license fee collections | \$1,252,981 | \$1,455,564 | \$1,475,390 | \$1,357,263 | \$1,545,252 |
| Liquor profits | \$5,860,990 | \$6,028,927 | \$5,681,187 | \$5,010,213 | \$5,408,943 |

Liquor Excise Tax

The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold and delivered. Payment of the tax must not be later than the last day of the month immediately following the close of each quarterly period. Collections are deposited with the State Treasurer, to the credit of the General Fund.

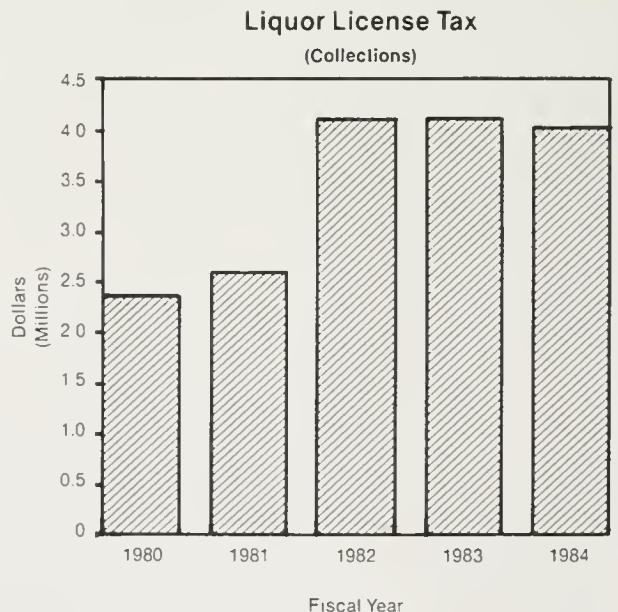


Liquor Excise Tax Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|--------------|--------------|--------------|--------------|--------------|
| \$ 5,764,741 | \$ 6,343,783 | \$ 6,581,478 | \$ 6,554,828 | \$ 6,415,784 |

Liquor License Tax

A license tax, amounting to 10% of the retail selling price of all liquor sold and delivered, is levied in Montana. The license tax is in addition to the liquor excise tax. The Department of Revenue allocates 30% of Liquor License Tax collections to county governments for distribution to incorporated cities and towns. An additional four and one-half percent is allocated to counties for county purposes. The remaining revenues collected from the liquor license tax are deposited in the State Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism (Figure I).

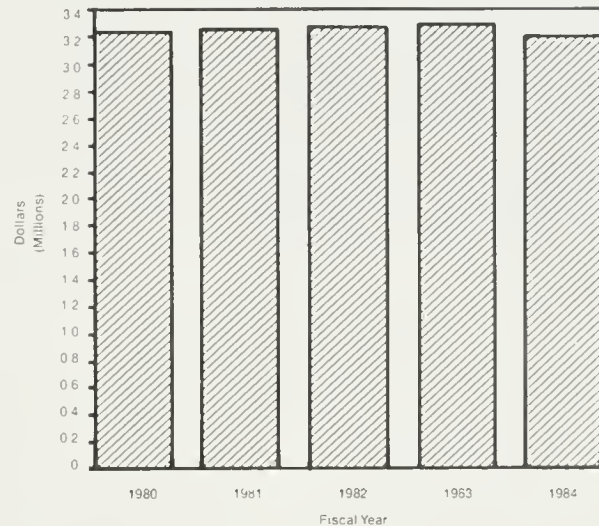


Liquor License Tax Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|--------------|--------------|--------------|--------------|--------------|
| \$ 3,602,963 | \$ 3,964,865 | \$ 4,113,423 | \$ 4,096,768 | \$ 4,006,857 |

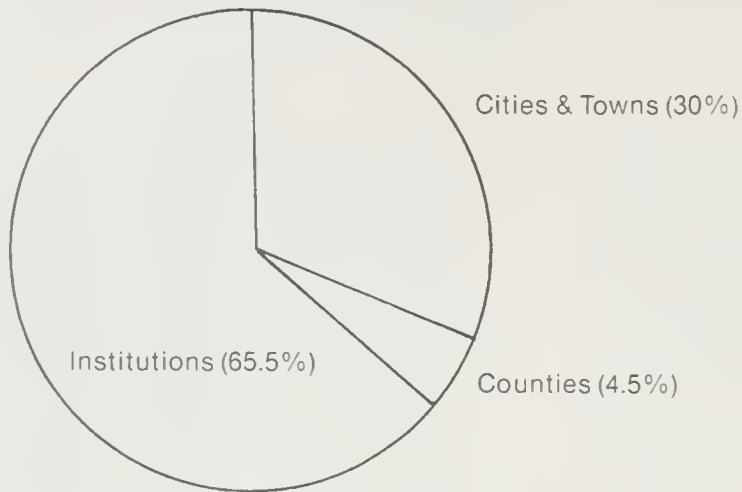
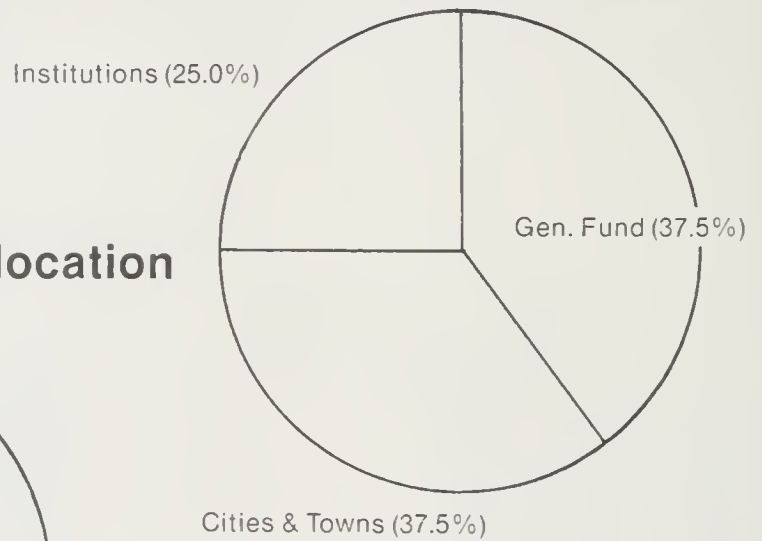
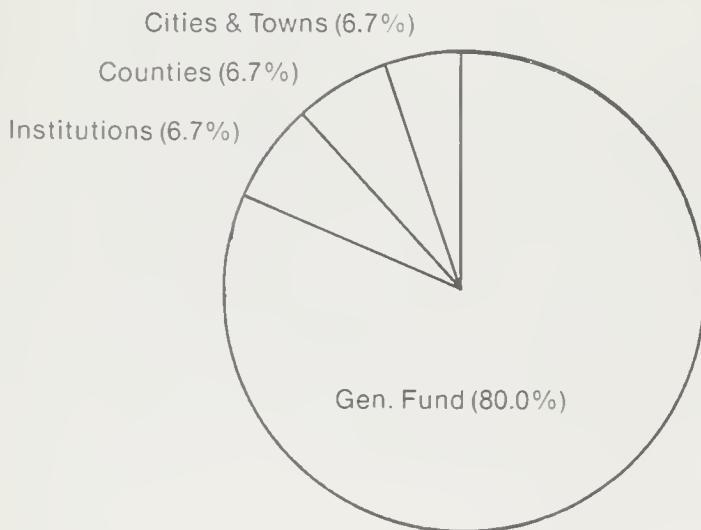
Beer Tax

In addition to the annual license tax, a monthly tax of \$4.00 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. All revenue received from taxes on beer over and above \$2.50 per 31 gallons is deposited to the credit of the Incorporated Cities and Towns Beer Tax Account in the State Special Revenue Fund. All funds received by cities and towns are expended for purposes such as law enforcement, maintenance of transportation systems, and public health. One of the four dollars collected on every 31 gallons of beer is deposited in the Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism. The remaining balance of revenue collections is deposited in the General Fund (Figure 11).

Beer Tax
(Collections)

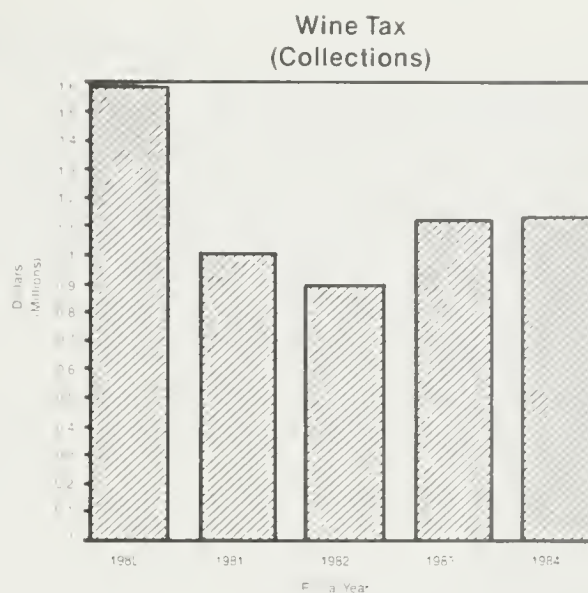
Beer Tax Collections

| FY80 | FY81 | FY82 | FY83 | FY84 |
|--------------|--------------|--------------|--------------|--------------|
| \$ 3,244,011 | \$ 3,249,022 | \$ 3,279,701 | \$ 3,294,412 | \$ 3,211,297 |

FIGURE I. Liquor License Tax Allocation**FIGURE II. Beer Tax Allocation****FIGURE III. Wine Tax Allocation**

Wine Tax

A tax of 20¢ per liter is levied on table wine imported by any table wine distributor or the Department of Revenue. The revenues collected from the tax are deposited 80% to the General Fund, 6.7% to counties, 6.7% to cities and towns, and 6.7% to the Department of Institutions for treatment, rehabilitation and prevention of alcoholism (Figure 111).



| | FY80 | FY81 | FY82 | FY83 | FY84 |
|--|--------------|--------------|------------|--------------|--------------|
| Wine Tax collections from the Department | \$ 180,264 | \$ 139,372 | \$ 140,917 | \$ 116,017 | \$ 96,893 |
| Wine Tax collections from distributors | \$ 1,415,177 | \$ 990,154 | \$ 746,880 | \$ 1,002,981 | \$ 1,034,239 |
| Total | \$ 1,595,441 | \$ 1,129,526 | \$ 887,797 | \$ 1,118,998 | \$ 1,131,132 |

VIII. PROPERTY TAX

The Department's Role in Appraisal, Assessment, and Equalization

Article VIII—Section 3 in the Montana Constitution states the following:

"The state shall appraise, assess, and equalize the valuation of all property which is to be taxed in the manner provided by law." This responsibility is delegated to the Property Tax Administration.

Appraisal—It is the duty of the Department of Revenue to accomplish the following:

- a) the classification of all taxable lands
- b) the appraisal of all taxable city and town lots
- c) the appraisal of all taxable rural and urban improvements

The Department of Revenue must revalue all taxable property within the state at least every five years.

Assessment—The Department of Revenue has full charge of assessing all property subject to taxation. The county assessors are agents of the Department of Revenue who provide a description of all taxable property.

Equalization—The Department of Revenue is responsible to adjust and equalize the valuation of taxable property. The Department must maintain a fair, just and equitable valuation of all the different classes of property in the counties.

How Property Taxes are Calculated and Distributed

Property taxes are based on market value, statutory tax rate, and mill levy. Property tax is calculated in the following way:

$$\text{Market Value} \times \text{Statutory Tax Rate} = \text{Taxable Value}$$

$$\text{Taxable Value} \times \text{Mill Levy} = \text{Tax Liability}$$

The statutory tax rate is determined by classifying the property into one of twelve property classifications.

Example of Property Taxes on Residence:

| | | |
|----------------------|---------------|---|
| State Levy | 6.00 | |
| County Purpose Levy | 84.80 | |
| Public Schools | 224.53 | |
| City | <u>83.53</u> | |
| Total Mill Levy | 398.86 | |
| Market Value | \$75,000 | (Assume average assessment level |
| X Average Assessment | <u>.50</u> | of 50% of market value for residential property.) |
| Assessed Value | \$37,500.00 | |
| X Classification % | <u>8.55%</u> | |
| Taxable Value | \$3,206.00 | |
| X Mill Levy | <u>.39886</u> | |
| Property Tax | \$1,278.75 | |

The tax revenue is distributed to each sector according to the percentage of mills due to each receiving agency.

CLASSIFICATION OF PROPERTY FOR PURPOSES OF TAXATION

15-8-111. Assessment—market value standard—exceptions. (1) All taxable property must be assessed at 100% of its market value except as provided in subsection (5) of this section and in 15-7-111 through 15-7-114.

(2) (a) Market value is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

(b) The market value of all motor trucks; agricultural tools, implements and machinery; and vehicles of all kinds, including but not limited to motorcycles, aircraft, and boats and all watercraft, is the average wholesale value shown in national appraisal guides and manuals or the value of the vehicle before reconditioning and profit margin. The department of revenue shall prepare valuation schedules showing the average wholesale value when no national appraisal guide exists.

(3) The department of revenue or its agents may not adopt a lower or different standard of value from market value in making the official assessment and appraisal of the value of property in 15-6-134 through 15-6-140. For purposes of taxation, assessed value is the same as appraised value.

(4) The taxable value for all property in classes four through eleven is the percentage of market value established for each class of property in 15-6-134 through 15-6-141.

(5) The assessed value of properties in 15-6-131 through 15-6-133 is as follows:

(a) Properties in 15-6-131, under class one, are assessed at 100% of the annual net proceeds after deducting the expenses specified and allowed by 15-23-503.

(b) Properties in 15-6-132 under class two are assessed at 100% of the annual gross proceeds.

(c) Properties in 15-6-133, under class three, are assessed at 100% of the productive capacity of the lands when valued for agricultural purposes. All lands that meet the qualifications of 15-7-202 are valued as agricultural lands for tax purposes.

(6) Land and the improvements thereon are separately assessed when any of the following conditions occur:

(a) ownership of the improvements is different from ownership of the land;

(b) the taxpayer makes a written request; or

(c) the land is outside an incorporated city or town.

(7) The taxable value of all property in 15-6-131 and classes two and three is the percentage of assessed value established in 15-6-131(2), 15-6-132, and 15-6-133 for each class of property.

15-6-101. Property subject to taxation—classification. (1) All property in this state is subject to taxation, except as provided otherwise.

(2) For the purpose of taxation, the taxable property in the state shall be classified in accordance with 15-6-131 through 15-6-141.

15-6-131. Class one property—description—taxable percentage. (1) Class one property includes the annual net proceeds of all mines and mining claims except coal and metal mines.

(2) Class one property is taxed at 100% of its annual net proceeds after deducting the expenses specified and allowed by 15-23-503.

15-6-132. Class two property—description—taxable percentage. (1) Class two property includes:

(a) the annual gross proceeds of metal mines;

(b) the annual gross proceeds of underground coal mines; and

(c) the annual gross proceeds of coal mines using the strip-mining method.

(2) Class two property is taxed as follows:

(a) Property described in subsection (1)(a) is taxed at 3% of its annual gross proceeds, as defined in 15-23-801.

(b) Property described in subsection (1)(b) is taxed at 33 1/3 % of its annual gross proceeds.

(c) Property described in subsection (1)(c) is taxed at 45% of its annual gross proceeds.

15-6-133. Class three property—description—taxable percentage. (1) Class three property includes agricultural land as defined in 15-7-202.

(2) Class three property is taxed at 30% of its productive capacity.

15-6-134. Class four property—description—taxable percentage. (1) Class four property includes:

(a) all land except that specifically included in another class;

(b) all improvements except those specifically included in another class;

(c) the first \$35,000 or less of the market value of any improvement on real property and appurtenant land not exceeding 5 acres owned or under contract for deed and actually occupied for at least 10 months a year as the primary residential dwelling of:

(i) a widow or widower 62 years of age or older who qualifies under the income limitations of (iii) of this subsection;

(ii) a widow or widower of any age with dependent children who qualifies under the income limitations of (iii) of this subsection; or

(iii) a recipient or recipients of retirement or disability benefits whose total income from all sources including otherwise tax-exempt income of all types is not more than \$8,000 for a single person or \$10,000 for a married couple;

(d) all golf courses, including land and improvements actually and necessarily used for that purpose, that;

(i) consist of at least 9 holes and not less than 3,000 lineal yards; and

(ii) were used as a golf course on January 1, 1979, and were owned by a nonprofit Montana corporation.

(2) Class four property is taxed as follows:

(a) Except as provided in 15-24-1402 or 15-24-1501, property described in subsections (1)(a) and (1)(b) is taxed at 8.55% of its market value.

(b) Property described in subsection (1)(c) is taxed at 8.55% of its market value multiplied by a percentage figure based on income and determined from the following table:

| Income Single Person | Income Married Couple | Percentage Multiplier |
|-------------------------|--------------------------|--------------------------|
| \$ 0 - \$1,000 | \$ 0 - \$ 1,000 | 0% |
| 1,001 - 2,000 | 1,001 - 2,000 | 10% |
| 2,001 - 2,800 | 2,001 - 3,000 | 20% |
| 2,801 - 3,600 | 3,001 - 4,000 | 30% |
| 3,601 - 4,400 | 4,001 - 5,000 | 40% |
| 4,401 - 5,200 | 5,001 - 6,000 | 50% |
| 5,201 - 6,000 | 6,001 - 7,000 | 60% |
| 6,001 - 6,800 | 7,001 - 8,000 | 70% |
| 6,801 - 7,600 | 8,001 - 9,000 | 80% |
| 7,601 - 8,000 | 9,001 - 10,000 | 90% |

(c) Property described in subsection (1)(d) is taxed at one-half the taxable percentage established in subsection (2)(a), or 4.275%.

15-6-135. Class five property—description—taxable percentage. (1) Class five property includes:

(a) all property used and owned by cooperative rural electrical and cooperative rural telephone associations organized under the laws of Montana, except property owned by cooperative organizations described in subsection (1)(c) of 15-6-137;

(b) air and water pollution control equipment as defined in this section;

(c) new industrial property as defined in this section;

(d) any personal or real property used primarily in the production of gasohol during construction and for the first 3 years of its operation.

(2) (a) "Air and water pollution equipment" means facilities, machinery, or equipment used to reduce or control water or atmospheric pollution or contamination by removing, reducing, altering, disposing, or storing pollutants, contaminants, wastes, or heat. The department of health and environmental sciences shall determine if such utilization is being made.

(b) The department of health environmental sciences' determination as to air and water pollution equipment may be appealed to the board of health and environmental sciences and may not be appealed to either a county tax appeal board or the state tax appeal board. However, the appraised value of the equipment as determined by the department of revenue may be appealed to the county tax appeal board and the state tax appeal board.

(3) "New industrial property" means any new industrial plant, including land, buildings, machinery, and fixtures, used by new industries during the first 3 years of their operation. The property may not have been assessed within the state of Montana prior to July 1, 1961.

(4) (a) "New industry" means any person, corporation, firm, partnership, association, or other group that establishes a new plant in Montana for the operation of a new industrial endeavor, as distinguished from a mere expansion, reorganization, or merger of an existing industry.

(b) New industry includes only those industries that:

(i) manufacture, mill, mine, produce, process, or fabricate materials;

(ii) do similar work, employing capital and labor, in which materials unserviceable in their natural state are extracted, processed, or made fit for use or are substantially altered or treated so as to create commercial products or materials; or

(iii) engage in the mechanical or chemical transformation of materials or substances into new products in the manner defined as manufacturing in the 1972 Standard Industrial Classification Manual prepared by the United States office of management and budget.

(5) New industrial property does not include:

(a) property used by retail or wholesale merchants, commercial services of any type, agriculture, trades, or professions;

(b) a plant that will create adverse impact on existing state, county, or municipal services; or

(c) property used or employed in any industrial plant that has been in operation in this state for 3 years or longer.

(6) Class five property is taxed at 3% of its market value.

15-6-136. Class six property—description—taxable percentage. (1) Class six property includes:

(a) livestock and poultry and the unprocessed products of both;

(b) all unprocessed agricultural products on the farm or in storage except all perishable fruits and vegetables in farm storage and owned by the producer;

(c) items of personal property intended for lease in the ordinary course of business provided each item of personal property satisfies all of the following:

(i) the full and true value of the personal property is less than \$5,000;

(ii) the personal property is owned by a business whose primary business income is from rental or lease of personal property to individuals wherein no one customer of the business accounts for more than 10% of the total rentals or leases during a calendar year; and

(iii) the lease of the personal property is generally on an hourly, daily, or weekly basis.

(2) Class six property is taxed at 4% of its market value.

15-6-137. Class seven property—description—taxable percentage. (1) Class seven property includes:

(a) all property used and owned by persons, firms, corporations, or other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas or to rural areas and cities and towns of 800 persons or less;

(b) all property owned by cooperative rural electrical and cooperative rural telephone associations that serve less than 95% of the electricity consumers or telephone users within the incorporated limits of a city or town;

(c) electric transformers and meters; electric light and power substation machinery; natural gas measuring and regulating station equipment, meters, and compressor station machinery owned by noncentrally assessed public utilities; and tools used in the repair and maintenance of this property; and

(d) tools, implements, and machinery used to repair and maintain machinery not used for manufacturing and mining purposes.

(2) To qualify for this classification, the average circuit miles for each station on the telephone communication system described in subsection (1)(b) must be more than 1 mile.

(3) Class seven property is taxed at 8% of its market value.

15-6-138. Class eight property—description—taxable percentage. (1) Class eight property includes:

(a) all agricultural implements and equipment;

(b) all mining machinery, fixtures, equipment, tools, and supplies except:

(i) those included in class five; and

(ii) coal and ore haulers;

(c) all manufacturing machinery, fixtures, equipment, tools, and supplies except those included in class five;

(d) motorcycles;

(e) watercraft;

(f) all trailers up to and including 18,000 pounds maximum gross loaded weight, except those subject to a fee in lieu of property tax;

- (g) aircraft;
 - (h) all-terrain vehicles;
 - (i) harness, saddlery, and other tack equipment;
 - (j) all goods and equipment intended for rent or lease, except goods and equipment specifically included and taxed in another class; and
 - (k) All machinery except that specifically included in another class.
- (2) Class eight property is taxed at 11% of its market value.

15-6-139. Class nine property—description—taxable percentage. (1) Class nine property includes:

- (a) buses and trucks having a rated capacity of more than three-quarters of a ton but less than or equal to 1½ tons;
 - (b) truck toppers weighing more than 300 pounds;
 - (c) furniture, fixtures, and equipment, except that specifically included in another class, used in commercial establishments as defined in this section;
 - (d) x-ray and medical and dental equipment; and
 - (e) citizens' band radios and mobile telephones.
- (2) "Commercial establishment" includes any hotel; motel; office; petroleum marketing station; or service, wholesale, retail, or food-handling business.
- (3) Class nine property is taxed at 13% of its market value.

15-6-140. Class ten property—description—taxable percentage. (1) Class ten property includes:

- (a) radio and television broadcasting and transmitting equipment;
 - (b) cable television systems;
 - (c) coal and ore haulers;
 - (d) trucks having a rated capacity of more than 1½ tons, including those prorated under 15-24-102;
 - (e) all trailers exceeding 18,000 pounds maximum gross loaded weight, including those prorated under 15-24-102 and except those subject to a fee in lieu of property tax;
 - (f) theater projectors and sound equipment; and
 - (g) all other property not included in the preceding nine classes except that property subject to a fee in lieu of a property tax.
- (2) Class ten property is taxed at 16% of its market value.

15-6-141. (Temporary) Class eleven property—description—taxable percentage. (1) Class eleven property includes:

- (a) centrally assessed electric power companies' allocations;
- (b) allocations for centrally assessed natural gas companies having a major distribution system in this state; and
- (c) centrally assessed companies' allocations except:
 - (i) electric power and natural gas companies' property;
 - (ii) property owned by cooperative rural electric and cooperative rural telephone associations and classified in class five; and
 - (iii) property owned by organizations providing telephone communications to rural areas and classified in class seven.

(2) Class eleven property is taxed as follows:

- (a) Property described in subsection (1)(a) and (b) is taxed at 12% of market value.
- (b) Except as provided in 15-23-202, property described in subsection (1)(c) is taxed at 15% of market value.

15-6-141. (Effective as provided in Compiler's Comment) Class eleven property—description—taxable percentage. (1) Class eleven property includes:

- (a) centrally assessed electric power companies' allocations, including allocations of properties constructed, owned, or operated by a public agency created by the congress to transmit or distribute electric energy produced at privately owned generating facilities (not including rural electric cooperatives);
- (b) allocations for centrally assessed natural gas companies having a major distribution system in this state; and
- (c) centrally assessed companies' allocations except:
 - (i) electric power and natural gas companies' property;
 - (ii) property owned by cooperative rural electric and cooperative rural telephone associations and classified in class five; and

(iii) property owned by organizations providing telephone communications to rural areas and classified in class seven.

(2) Class eleven property is taxed as follows:

(a) Property described in subsection (1)(a) and (b) is taxed at 12% of market value.

(b) Except as provided in 15-23-202, property described in subsection (1)(c) is taxed at 15% of market value.

15-6-142. Class twelve property—description—taxable percentage. (1) Class twelve property includes:

(a) a trailer or mobile home used as a residence except when:

(i) held by a distributor or dealer of trailers or mobile homes as his stock in trade; or

(ii) specifically included in another class;

(b) the first \$35,000 or less of the market value of a trailer or mobile home used as a residence and actually occupied for at least 10 months a year as the primary residential dwelling of:

(i) a widow or widower 62 years of age or older who qualifies under the income limitations of (iii) of this subsection;

(ii) a widow or widower of any age with dependent children who qualifies under the income limitations of (iii) of this subsection; or

(iii) a recipient or recipients of retirement or disability benefits whose total income from all sources including otherwise tax-exempt income of all types is not more than \$8,000 for a single person or \$10,000 for a married couple.

(2) Class twelve property is taxed as follows:

(a) Property described in subsection (1)(a) that is not of the type described in subsection (1)(b) is taxed at 8.55% of its market value.

(b) Property described in subsection (1)(b) is taxed at 8.55% of its market value multiplied by a percentage figure based on income and determined from the table established in subsection (2)(b) of 15-6-134.

Compiler's Comments

1981 Amendments: Chapter 367 inserted "Except as provided in 15-23-202" at the beginning of (2)(b).

Chapter 478 added the language relating to allocations of properties of public agencies to the end of (1)(a).

Effective Date—Contingent on Congressional Action: Section 4, Ch. 478, L. 1981, provided: "This act is not effective until congress passes legislation that allows the state to tax property owned by an agency created by congress to transmit or distribute electric energy."

Cross-References

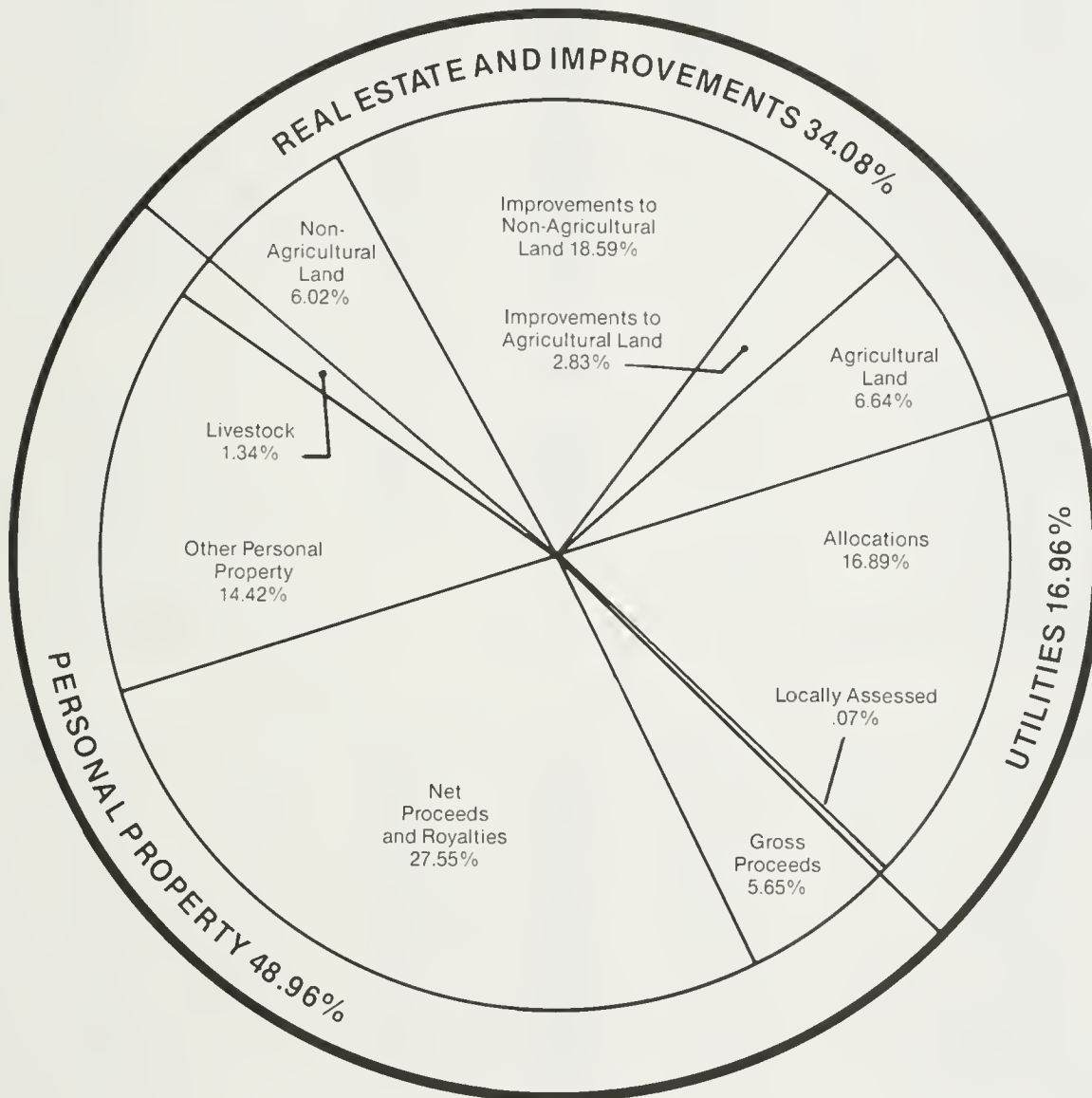
Taxation to federal property held under contract of sale, lease, or other interest, Title 15, ch. 24, part 11.

ANALYSIS OF TAXABLE VALUATION 1933-1984

| | AGRICULTURAL LAND | | | ALL OTHER REAL PROPERTY | | | LIVESTOCK | | | PERSONAL PROPERTY (EXC. LIVESTOCK) | | | UTILITIES* | | | NET PROCEEDS** | | | TOTAL TAXABLE VALUE |
|------|-------------------|------------|--|-------------------------|------------|--|---------------|------------|--|------------------------------------|------------|--|---------------|------------|--|----------------|------------|--|---------------------|
| | Taxable Value | % of Total | | Taxable Value | % of Total | | Taxable Value | % of Total | | Taxable Value | % of Total | | Taxable Value | % of Total | | Taxable Value | % of Total | | |
| 1933 | 93,537,150 | 28.800 | | 100,473,060 | 29.366 | | 12,759,984 | 3.730 | | 41,913,662 | 12.250 | | 85,990,856 | 25.133 | | 2,468,057 | .721 | | 342,142,769 |
| 1934 | 96,864,932 | 28.925 | | 99,096,425 | 29.592 | | 15,029,658 | 4.488 | | 40,228,598 | 12.013 | | 81,246,961 | 24.262 | | 2,411,446 | .720 | | 334,878,020 |
| 1935 | 92,540,160 | 27.962 | | 97,148,657 | 29.355 | | 14,461,842 | 4.370 | | 41,594,865 | 12.568 | | 80,520,211 | 24.330 | | 4,682,250 | 1.415 | | 330,947,985 |
| 1936 | 89,418,104 | 26.770 | | 88,958,244 | 26.634 | | 15,493,687 | 4.639 | | 32,652,925 | 9.775 | | 97,679,731 | 29.244 | | 9,812,196 | 2.938 | | 334,014,887 |
| 1937 | 76,783,816 | 23.696 | | 89,270,199 | 27.549 | | 12,564,133 | 3.877 | | 35,191,470 | 10.860 | | 98,577,555 | 30.422 | | 11,651,799 | 3.596 | | 324,038,972 |
| 1938 | 76,724,826 | 23.316 | | 89,993,400 | 27.347 | | 11,662,600 | 3.544 | | 37,733,542 | 11.467 | | 96,375,143 | 29.287 | | 10,580,869 | 5.039 | | 329,070,380 |
| 1939 | 74,980,466 | 23.776 | | 89,903,559 | 28.508 | | 12,930,379 | 4.100 | | 37,855,293 | 12.004 | | 94,025,375 | 29.815 | | 5,668,209 | 1.797 | | 315,363,281 |
| 1940 | 72,818,303 | 22.751 | | 89,847,035 | 18.073 | | 14,854,878 | 4.642 | | 40,145,066 | 12.543 | | 94,403,327 | 29.497 | | 7,983,404 | 2.494 | | 320,055,013 |
| 1941 | 72,318,992 | 21.88 | | 90,215,851 | 27.30 | | 18,302,595 | 5.54 | | 42,467,922 | 12.85 | | 94,647,587 | 28.64 | | 12,517,086 | 3.79 | | 330,470,033 |
| 1942 | 72,884,893 | 21.53 | | 92,121,482 | 27.21 | | 22,796,841 | 7.98 | | 46,431,824 | 13.73 | | 94,813,601 | 28.00 | | 9,511,973 | 2.81 | | 338,560,614 |
| 1943 | 73,259,103 | 21.24 | | 93,355,262 | 27.07 | | 27,520,985 | 7.98 | | 43,567,331 | 12.63 | | 97,647,900 | 28.32 | | 9,497,672 | 2.76 | | 344,848,153 |
| 1944 | 74,317,408 | 21.05 | | 93,934,177 | 26.60 | | 30,474,820 | 8.63 | | 44,573,235 | 12.63 | | 100,456,710 | 28.46 | | 9,310,090 | 2.63 | | 353,066,440 |
| 1945 | 75,247,556 | 20.97 | | 94,562,372 | 26.37 | | 31,778,428 | 8.86 | | 47,331,567 | 13.19 | | 100,961,367 | 28.14 | | 8,865,860 | 2.47 | | 358,747,150 |
| 1946 | 76,004,801 | 20.97 | | 96,727,844 | 26.68 | | 30,816,523 | 8.51 | | 49,998,922 | 13.81 | | 101,851,137 | 28.08 | | 7,083,926 | 1.95 | | 362,483,153 |
| 1947 | 76,852,538 | 20.21 | | 101,196,032 | 26.59 | | 29,231,099 | 7.69 | | 62,816,606 | 16.51 | | 102,783,596 | 27.02 | | 7,552,967 | 1.98 | | 380,432,838 |
| 1948 | 78,941,453 | 18.93 | | 107,114,735 | 25.67 | | 34,341,227 | 8.23 | | 76,266,434 | 18.28 | | 105,675,462 | 25.33 | | 14,828,099 | 3.56 | | 417,167,410 |
| 1949 | 79,860,215 | 17.54 | | 115,798,921 | 25.43 | | 35,304,307 | 7.75 | | 93,222,514 | 20.48 | | 109,904,722 | 24.14 | | 21,231,574 | 4.66 | | 455,322,253 |
| 1950 | 79,826,104 | 17.38 | | 122,840,583 | 26.74 | | 32,198,751 | 7.01 | | 97,964,834 | 21.33 | | 109,842,084 | 23.92 | | 16,631,611 | 3.62 | | 459,303,967 |
| 1951 | 80,308,401 | 16.31 | | 131,097,054 | 26.62 | | 40,771,441 | 8.28 | | 110,204,435 | 22.38 | | 113,428,658 | 23.04 | | 16,607,002 | 3.37 | | 492,416,991 |
| 1952 | 80,459,053 | 15.17 | | 137,368,039 | 25.89 | | 54,442,912 | 10.28 | | 120,237,240 | 22.70 | | 115,790,666 | 21.84 | | 21,817,893 | 4.12 | | 530,115,803 |
| 1953 | 81,037,442 | 15.06 | | 144,043,130 | 26.75 | | 49,834,734 | 9.24 | | 129,825,270 | 24.08 | | 116,787,876 | 21.68 | | 17,196,519 | 3.19 | | 538,774,971 |
| 1954 | 81,908,109 | 14.80 | | 151,388,881 | 27.37 | | 47,101,898 | 8.50 | | 134,855,090 | 24.37 | | 119,700,755 | 21.63 | | 18,476,218 | 3.33 | | 553,430,951 |
| 1955 | 83,226,151 | 14.19 | | 163,442,853 | 27.87 | | 48,942,895 | 8.34 | | 139,339,922 | 23.76 | | 128,166,635 | 21.86 | | 23,289,390 | 3.98 | | 586,407,846 |
| 1956 | 84,511,753 | 13.65 | | 175,428,082 | 28.33 | | 40,818,419 | 6.59 | | 148,451,958 | 23.97 | | 130,458,607 | 21.34 | | 37,876,662 | 6.12 | | 619,207,119 |
| 1957 | 86,553,365 | 13.54 | | 183,794,614 | 28.73 | | 31,951,427 | 5.00 | | 150,352,394 | 23.51 | | 136,240,146 | 21.30 | | 50,643,272 | 7.92 | | 639,537,228 |
| 1958 | 87,714,973 | 13.19 | | 190,286,475 | 28.64 | | 35,176,121 | 5.29 | | 156,203,505 | 23.50 | | 139,585,566 | 21.01 | | 55,609,288 | 8.37 | | 664,575,928 |
| 1959 | 88,363,858 | 13.12 | | 197,711,556 | 29.38 | | 41,300,463 | 6.13 | | 158,030,431 | 23.48 | | 130,458,607 | 19.38 | | 57,332,200 | 8.51 | | 673,197,115 |
| 1960 | 90,489,338 | 13.08 | | 205,859,641 | 29.75 | | 40,321,719 | 5.82 | | 164,457,758 | 23.80 | | 131,747,199 | 19.05 | | 58,771,025 | 8.50 | | 691,646,680 |
| 1961 | 90,304,983 | 13.07 | | 214,338,181 | 31.03 | | 36,032,730 | 5.21 | | 161,306,496 | 23.35 | | 136,517,181 | 19.77 | | 52,276,652 | 7.57 | | 690,775,883 |
| 1962 | 90,560,624 | 13.06 | | 220,683,363 | 31.84 | | 35,005,750 | 5.05 | | 159,865,584 | 23.06 | | 136,798,754 | 19.73 | | 50,322,403 | 7.26 | | 693,236,478 |
| 1963 | 100,915,970 | 13.69 | | 245,516,022 | 33.31 | | 41,637,811 | 5.65 | | 162,397,290 | 22.03 | | 138,789,164 | 18.83 | | 47,806,833 | 6.49 | | 737,062,590 |
| 1964 | 105,164,097 | 13.86 | | 260,323,660 | 34.31 | | 43,045,183 | 5.67 | | 166,289,320 | 21.91 | | 140,212,645 | 18.48 | | 43,796,094 | 5.77 | | 758,830,999 |
| 1965 | 105,665,674 | 13.46 | | 278,075,753 | 35.42 | | 39,386,241 | 5.02 | | 175,870,434 | 22.40 | | 142,316,185 | 18.13 | | 43,751,208 | 5.57 | | 785,065,495 |
| 1966 | 105,173,237 | 12.76 | | 286,821,538 | 34.78 | | 42,462,269 | 5.15 | | 182,751,745 | 22.16 | | 148,251,782 | 17.99 | | 59,018,341 | 7.16 | | 824,478,912 |
| 1967 | 105,296,729 | 12.34 | | 298,932,883 | 35.02 | | 48,939,928 | 5.73 | | 190,219,446 | 22.28 | | 152,488,604 | 17.87 | | 57,679,262 | 6.76 | | 853,556,852 |
| 1968 | 106,030,666 | 12.15 | | 308,301,838 | 35.34 | | 49,015,580 | 5.61 | | 207,177,949 | 23.75 | | 151,166,685 | 17.33 | | 50,765,200 | 5.82 | | 872,457,918 |
| 1969 | 106,081,203 | 11.56 | | 321,777,705 | 35.09 | | 50,854,543 | 5.54 | | 210,977,622 | 23.00 | | 152,023,376 | 16.59 | | 75,396,505 | 8.22 | | 917,110,954 |
| 1970 | 106,231,436 | 11.15 | | 328,762,937 | 34.51 | | 58,523,015 | 6.14 | | 219,582,213 | 23.04 | | 149,293,765 | 15.68 | | 90,305,424 | 9.48 | | 952,698,790 |
| 1971 | 107,256,631 | 11.10 | | 339,208,116 | 35.11 | | 64,448,106 | 6.67 | | 227,995,556 | 23.64 | | 149,933,967 | 15.52 | | 76,866,075 | 7.96 | | 965,708,451 |
| 1972 | 110,540,667 | 11.11 | | 352,091,172 | 35.38 | | 68,554,060 | 6.89 | | 246,633,620 | 24.78 | | 152,485,274 | 15.33 | | 64,794,333 | 6.51 | | 995,099,126 |
| 1973 | 113,353,834 | 10.68 | | 371,669,111 | 35.01 | | 83,821,904 | 7.89 | | 267,864,965 | 25.23 | | 155,307,613 | 14.63 | | 69,604,224 | 6.56 | | 1,061,621,651 |
| 1974 | 114,788,164 | 9.58 | | 405,168,914 | 33.81 | | 110,064,081 | 9.18 | | 289,259,197 | 24.13 | | 163,083,172 | 13.61 | | 116,146,543 | 9.69 | | 1,198,510,071 |
| 1975 | 116,071,663 | 8.59 | | 435,614,953 | 32.25 | | 79,028,021 | 5.85 | | 336,382,289 | 24.90 | | 159,702,076 | 11.82 | | 223,975,328 | 16.58 | | 1,350,774,330 |
| 1976 | 114,823,879 | 8.25 | | 453,666,664 | 32.59 | | 66,003,878 | 4.74 | | 341,472,848 | 24.53 | | 171,762,257 | 12.34 | | 244,205,602 | 17.54 | | 1,391,935,128 |
| 1977 | 115,099,683 | 7.85 | | 483,901,703 | 32.99 | | 72,460,827 | 4.94 | | 346,454,736 | 23.65 | | 182,244,963 | 12.42 | | 266,181,793 | 18.15 | | 1,466,674,705 |
| 1978 | 139,424,857 | 8.89 | | 531,792,142 | 33.91 | | 43,769,134 | 2.79 | | 392,151,466 | 25.01 | | 184,303,839 | 11.75 | | 276,843,999 | 17.65 | | 1,568,285,437 |
| 1979 | 139,017,359 | 8.57 | | 547,192,323 | 33.74 | | 60,903,474 | 3.75 | | 407,530,688 | 25.13 | | 185,902,241 | 11.46 | | 281,405,885 | 17.35 | | 1,621,951,970 |
| 1980 | 139,797,414 | 7.58 | | 578,474,345 | 31.35 | | 83,900,401 | 4.55 | | 425,114,755 | 23.04 | | 210,342,917 | 11.40 | | 407,379,105 | 22.08 | | 1,845,008,937 |
| 1981 | 139,801,965 | 6.92 | | 605,038,594 | 29.94 | | 33,979,697 | 1.68 | | 471,738,514 | 23.35 | | 222,660,703 | 11.02 | | 547,411,267 | 27.09 | | 2,020,630,740 |
| 1982 | 140,225,015 | 6.36 | | 599,615,034 | 27.20 | | 31,847,801 | 1.45 | | 352,351,065 | 15.98 | | 328,288,860 | 14.89 | | 752,164,369 | 34.12 | | 2,204,492,144 |
| 1983 | 148,362,972 | 6.64 | | 612,659,958 | 27.43 | | 29,977,116 | 1.34 | | 322,087,626 | 14.42 | | 378,753,733 | 16.96 | | 741,544,063 | 33.20 | | 2,233,385,468 |
| 1984 | 147,314,267 | 6.32 | | 636,916,015 | 27.33 | | 28,505,795 | 1.22 | | 355,136,209 | 15.24 | | 432,680,282 | 18.56 | | 730,330,120 | 31.33 | | 2,330,882,688 |

* Utilities include department allocations* and real and personal property of utilities after 1936. Before 1936 utilities includes only department allocations, with real and personal property containing utility properties.

** Net proceeds include gross proceeds from 1976 on.



ANALYSIS OF THE
1983 TAX BASE

BEAVERHEAD COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 57,543 | 1,641,072 | 492,338 | 57,437 | 1,647,983 | 494,410 |
| Non-Irrigated (30%) | 11,005 | 219,133 | 65,747 | 11,000 | 219,002 | 65,701 |
| Grazing (30%) | 908,414 | 4,703,969 | 1,411,199 | 908,760 | 4,706,312 | 1,411,933 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 94,504 | 1,327,128 | 398,149 | 94,185 | 1,337,358 | 401,221 |
| Timberland (30%) | 22,453 | 60,277 | 18,086 | 22,400 | 53,782 | 16,143 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 1,561,988 | 133,547 | | 1,599,568 | 136,757 |
| (0% - 7.695%) | | 18,805 | 1,191 | | 11,205 | 724 |
| Commercial Suburban Tracts (8.55%) | | 56,230 | 4,812 | | 105,690 | 9,037 |
| City and Town Lots (8.55%) | | 2,675,765 | 228,799 | | 2,691,379 | 230,134 |
| (0% - 7.695%) | | 99,540 | 5,254 | | 99,240 | 5,491 |
| Commercial City and Town Lots (8.55%) | | 1,022,760 | 87,445 | | 1,036,280 | 88,596 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 77,330 | 6,616 | | 47,400 | 4,053 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 10,620,310 | 908,039 | | 10,913,242 | 933,093 |
| (0% - 7.695%) | | - | - | | 7,220 | 371 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 9,860,998 | 843,120 | | 10,696,252 | 914,532 |
| (0% - 7.695%) | | 65,175 | 3,826 | | 76,355 | 4,062 |
| On City and Town Lots (8.55%) | | 25,525,033 | 2,182,406 | | 25,930,321 | 2,217,055 |
| (0% - 7.695%) | | 467,710 | 24,826 | | 493,870 | 25,994 |
| On Qualified Golf Courses (4.275%) | | 30,490 | 1,303 | | 30,490 | 1,303 |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 829,770 | 70,946 | | 639,750 | 54,699 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,950 | 3,633,511 | 549,270 | 1,782 | 2,968,257 | 442,481 |
| Livestock (4%): | | | | | | |
| Cattle | 129,491 | 41,037,867 | 1,641,513 | 130,275 | 39,334,505 | 1,573,349 |
| Sheep | 17,483 | 490,158 | 19,606 | 15,622 | 492,292 | 19,691 |
| Horses | 1,970 | 1,136,506 | 45,438 | 1,973 | 879,900 | 35,196 |
| Swine | 806 | 63,301 | 2,532 | 464 | 35,404 | 1,413 |
| Other | 2,241 | 74,006 | 2,964 | 2,305 | 74,471 | 2,973 |
| Aircraft (11%) | 28 | 647,632 | 71,239 | 28 | 428,203 | 47,105 |
| Watercraft (11%) | 190 | 161,228 | 17,736 | 193 | 147,468 | 16,206 |
| Mobile Homes (8.55%) | 762 | 3,579,938 | 306,091 | 779 | 3,877,136 | 331,499 |
| (0% - 7.695%) | 0 | 78,580 | 4,835 | 0 | 49,454 | 3,141 |
| Machinery (11%) | | 6,720,922 | 739,306 | | 1,015,404 | 111,696 |
| Farm Machinery and Equipment (11%) | | 8,504,974 | 935,553 | | 8,969,568 | 986,659 |
| Manufacturing and Mining Machinery (11%) | | 5,948,225 | 654,305 | | 11,000,629 | 1,210,070 |
| Furniture and Fixtures (13%) | | 2,616,014 | 340,102 | | 3,061,384 | 397,995 |
| Agricultural Products In Storage (4%) | | 1,198,214 | 47,929 | | 1,050,769 | 42,029 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 571,151 | 17,135 | | 533,491 | 16,005 |
| Other Personal Property (3% - 16%) | | 1,396,609 | 138,674 | | 1,482,807 | 145,947 |
| INTRA COUNTY UTILITIES | | 23,400 | 3,342 | | 20,326 | 2,885 |
| INTRA COUNTY COOPERATIVES | | 2,896,249 | 231,249 | | 5,015 | 151 |
| DEPARTMENT ALLOCATIONS | | 22,469,988 | 2,421,131 | | 25,181,106 | 2,646,389 |
| NET PROCEEDS | | 109,471 | 109,471 | | 104,413 | 104,413 |
| GROSS PROCEEDS | | 44,902 | 1,347 | | 105,794 | 3,174 |
| TOTAL | | 164,266,329 | 15,188,417 | | 163,160,495 | 15,155,776 |

NOTE: Figures shown are as reported to Department of Revenue by County

BIG HORN COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 38,360 | 1,745,165 | 523,721 | 38,358 | 1,743,690 | 523,280 |
| Non-Irrigated (30%) | 124,325 | 4,094,955 | 1,228,761 | 124,332 | 4,093,815 | 1,228,423 |
| Grazing (30%) | 1,232,008 | 5,224,290 | 1,568,733 | 1,232,986 | 5,236,970 | 1,572,547 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 23,289 | 495,070 | 148,644 | 23,334 | 496,050 | 148,939 |
| Timberland (30%) | 49,650 | 138,884 | 41,838 | 49,643 | 138,849 | 41,828 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 530,443 | 45,366 | | 545,932 | 46,689 |
| (0% - 7.695%) | | 6,267 | 291 | | 6,337 | 300 |
| Commercial Suburban Tracts (8.55%) | | 173,905 | 14,871 | | 176,975 | 15,133 |
| City and Town Lots (8.55%) | | 3,345,082 | 286,017 | | 3,376,846 | 288,719 |
| (0% - 7.695%) | | 99,900 | 5,099 | | 101,025 | 5,350 |
| Commercial City and Town Lots (8.55%) | | 1,656,035 | 141,630 | | 1,621,215 | 138,654 |
| Qualified Golf Courses (4.275%) | | 24,245 | 1,038 | | 24,245 | 1,038 |
| Industrial Sites (8.55%) | | 76,475 | 6,540 | | 66,475 | 5,685 |
| New Industrial Sites (3%) | | 5,000 | 150 | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 14,706,735 | 1,257,423 | | 14,833,720 | 1,268,290 |
| (0% - 7.695%) | | 9,225 | 526 | | 150 | 10 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 4,490,058 | 383,898 | | 4,611,992 | 394,328 |
| (0% - 7.695%) | | 87,645 | 3,553 | | 107,915 | 4,357 |
| On City and Town Lots (8.55%) | | 23,835,268 | 2,037,885 | | 24,041,348 | 2,055,522 |
| (0% - 7.695%) | | 462,030 | 24,193 | | 481,711 | 26,205 |
| On Qualified Golf Courses (4.275%) | | 101,650 | 4,350 | | 101,650 | 4,350 |
| On Right-Of-Way (8.55%) | | 432,544 | 36,982 | | 432,544 | 36,982 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 25,609,449 | 768,283 | | - | - |
| On Industrial Sites (8.55%) | | 23,121,550 | 1,976,892 | | 48,730,999 | 4,166,500 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,029 | 10,740,507 | 1,673,114 | 2,143 | 17,494,940 | 2,743,570 |
| Livestock (4%): | | | | | | |
| Cattle | 86,464 | 27,910,389 | 1,116,484 | 82,795 | 25,733,350 | 1,029,268 |
| Sheep | 4,800 | 145,230 | 5,804 | 4,449 | 124,461 | 4,974 |
| Horses | 1,817 | 1,035,027 | 41,371 | 1,784 | 782,250 | 31,290 |
| Swine | 2,057 | 167,880 | 6,709 | 2,209 | 192,197 | 7,687 |
| Other | 6,518 | 303,743 | 12,151 | 6,857 | 385,762 | 15,427 |
| Aircraft (11%) | 28 | 439,310 | 48,331 | 30 | 475,388 | 52,299 |
| Watercraft (11%) | 263 | 418,825 | 46,117 | 249 | 445,600 | 49,001 |
| Mobile Homes (8.55%) | 531 | 2,744,151 | 234,626 | 531 | 2,846,201 | 243,355 |
| (0% - 7.695%) | 0 | 17,404 | 832 | 5 | 19,411 | 1,149 |
| Machinery (11%) | | 1,426,699 | 156,941 | | 4,342,567 | 477,692 |
| Farm Machinery and Equipment (11%) | | 15,020,217 | 1,652,251 | | 17,449,376 | 1,919,441 |
| Manufacturing and Mining Machinery (11%) | | 79,157,725 | 8,707,351 | | 134,013,145 | 14,746,981 |
| Furniture and Fixtures (13%) | | 3,465,699 | 450,561 | | 5,231,387 | 680,097 |
| Agricultural Products In Storage (4%) | | 1,022,842 | 40,914 | | 640,873 | 25,633 |
| New Industrial Property (3%) | | 46,347,379 | 1,390,421 | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 5,323,655 | 595,045 | | 7,246,975 | 802,539 |
| INTRA COUNTY UTILITIES | | 4,245 | 530 | | 30,855 | 4,505 |
| INTRA COUNTY COOPERATIVES | | 76,092 | 2,281 | | 46,834 | 1,405 |
| DEPARTMENT ALLOCATIONS | | 31,906,515 | 3,451,730 | | 40,126,503 | 4,409,737 |
| NET PROCEEDS | | 1,020,289 | 1,020,289 | | 1,039,335 | 1,039,335 |
| GROSS PROCEEDS | | 181,355,969 | 81,610,186 | | 194,438,330 | 87,497,248 |
| TOTAL | | 520,521,662 | 112,770,723 | | 564,076,193 | 127,755,762 |

NOTE: Figures shown are as reported to Department of Revenue by County

BLAINE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 44,071 | 1,095,075 | 328,523 | 44,399 | 1,114,585 | 334,376 |
| Non-Irrigated (30%) | 400,527 | 7,450,362 | 2,235,109 | 355,123 | 6,609,323 | 1,982,797 |
| Grazing (30%) | 1,210,236 | 5,032,172 | 1,509,652 | 1,108,877 | 4,572,486 | 1,371,746 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 26,218 | 617,008 | 185,102 | 24,785 | 585,562 | 175,669 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 222,399 | 19,015 | | 228,989 | 19,579 |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | - | - | | - | - |
| City and Town Lots (8.55%) | | 1,230,859 | 105,240 | | 1,254,956 | 107,300 |
| (0% - 7.695%) | | 85,725 | 4,445 | | 79,200 | 4,183 |
| Commercial City and Town Lots (8.55%) | | - | - | | - | - |
| Qualified Golf Courses (4.275%) | | 2,993 | 128 | | - | - |
| Industrial Sites (8.55%) | | 1,084,611 | 92,735 | | 1,097,357 | 93,824 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 12,804,199 | 1,094,760 | | 11,579,915 | 990,084 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 1,094,533 | 93,583 | | 1,073,479 | 91,782 |
| (0% - 7.695%) | | 2,530 | 0 | | - | - |
| On City and Town Lots (8.55%) | | 8,337,275 | 712,838 | | 8,763,794 | 749,306 |
| (0% - 7.695%) | | 9,016 | 0 | | 407,974 | 21,422 |
| On Qualified Golf Courses (4.275%) | | 4,790 | 205 | | 4,790 | 205 |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 7,115,871 | 608,407 | | 7,415,186 | 633,999 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 12 | 2,263,368 | 335,775 | 624 | 2,277,980 | 378,314 |
| Livestock (4%): | | | | | | |
| Cattle | 69,960 | 21,427,933 | 857,118 | 68,166 | 21,387,559 | 855,504 |
| Sheep | 8,770 | 236,012 | 9,440 | 7,040 | 202,310 | 8,092 |
| Horses | 1,124 | 580,386 | 23,215 | 1,086 | 469,575 | 18,783 |
| Swine | 2,275 | 176,523 | 7,061 | 2,018 | 155,733 | 6,229 |
| Other | 6,475 | 113,965 | 4,559 | 6,279 | 153,932 | 6,157 |
| Aircraft (11%) | 48 | 732,384 | 80,562 | 41 | 696,565 | 76,622 |
| Watercraft (11%) | 4 | 14,768 | 1,624 | 4 | 13,863 | 1,525 |
| Mobile Homes (8.55%) | 182 | 1,379,666 | 117,961 | 153 | 1,235,897 | 105,669 |
| (0% - 7.695%) | 0 | 510,657 | 27,965 | 0 | 79,610 | 5,435 |
| Machinery (11%) | | 683,426 | 75,177 | | 499,495 | 54,944 |
| Farm Machinery and Equipment (11%) | | 18,898,395 | 2,078,823 | | 19,338,776 | 2,127,265 |
| Manufacturing and Mining Machinery (11%) | | 126,180 | 13,880 | | 163,136 | 17,945 |
| Furniture and Fixtures (13%) | | 1,258,490 | 163,604 | | 1,164,675 | 151,408 |
| Agricultural Products In Storage (4%) | | 4,710,959 | 188,438 | | 7,619,578 | 304,783 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 805,389 | 84,660 | | 637,553 | 74,192 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | 7,904,466 | 237,134 | | - | - |
| DEPARTMENT ALLOCATIONS | | 21,321,561 | 2,999,877 | | 32,178,787 | 3,629,434 |
| NET PROCEEDS | | 16,076,139 | 16,076,139 | | 19,913,761 | 19,913,761 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 145,410,085 | 30,372,754 | | 152,976,381 | 34,312,334 |

NOTE: Figures shown are as reported to Department of Revenue by County

BROADWATER COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 40,085 | 1,313,213 | 393,988 | 41,712 | 1,319,409 | 395,843 |
| Non-Irrigated (30%) | 64,725 | 1,239,043 | 371,716 | 64,974 | 1,244,994 | 373,500 |
| Grazing (30%) | 331,931 | 740,648 | 222,286 | 326,538 | 746,630 | 224,085 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 7,918 | 150,802 | 45,245 | 8,094 | 153,896 | 46,175 |
| Timberland (30%) | 17,247 | 44,344 | 13,311 | 16,968 | 43,362 | 13,018 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 1,271,904 | 108,733 | | 1,397,323 | 119,460 |
| (0% - 7.695%) | | 1,899 | 58 | | 2,219 | 66 |
| Commercial Suburban Tracts (8.55%) | | 96,961 | 8,290 | | 76,452 | 6,537 |
| City and Town Lots (8.55%) | | 1,986,463 | 169,836 | | 2,053,013 | 175,527 |
| (0% - 7.695%) | | 148,518 | 7,668 | | 88,989 | 4,658 |
| Commercial City and Town Lots (8.55%) | | 578,097 | 49,436 | | 559,321 | 47,830 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 34,575 | 2,956 | | - | - |
| New Industrial Sites (3%) | | - | - | | 20,509 | 615 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 8,075,092 | 690,417 | | 7,977,384 | 682,058 |
| (0% - 7.695%) | | 29,982 | 854 | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 4,618,815 | 394,902 | | 4,806,869 | 410,982 |
| (0% - 7.695%) | | 31,228 | 1,741 | | 20,881 | 1,268 |
| On City and Town Lots (8.55%) | | 10,292,797 | 880,040 | | 10,782,040 | 921,872 |
| (0% - 7.695%) | | 431,190 | 23,762 | | 239,654 | 12,903 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 4,941 | 422 | | 4,941 | 422 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | 766,600 | 22,998 |
| On Industrial Sites (8.55%) | | - | - | | - | - |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 25,777 | 402,915 | 1,107 | 2,149,375 | 321,689 |
| Livestock (4%): | | | | | | |
| Cattle | 21,341 | 7,145,281 | 285,833 | 20,620 | 6,608,928 | 264,338 |
| Sheep | 3,883 | 115,782 | 4,630 | 4,089 | 119,377 | 4,764 |
| Horses | 583 | 326,123 | 13,030 | 642 | 288,375 | 11,535 |
| Swine | 766 | 59,785 | 2,388 | 1,204 | 104,697 | 4,185 |
| Other | 159,505 | 233,426 | 9,335 | 118,206 | 184,272 | 7,369 |
| Aircraft (11%) | 0 | 178,349 | 19,618 | 0 | 68,750 | 7,563 |
| Watercraft (11%) | 0 | 150 | 17 | 309 | 774,901 | 85,239 |
| Mobile Homes (8.55%) | 0 | 1,288,698 | 110,179 | 0 | 1,637,853 | 140,031 |
| (0% - 7.695%) | 0 | 5,129 | 232 | 0 | 6,997 | 538 |
| Machinery (11%) | | 1,201,929 | 132,216 | | 2,236,291 | 245,991 |
| Farm Machinery and Equipment (11%) | | 8,133,573 | 894,690 | | 9,538,600 | 1,049,251 |
| Manufacturing and Mining Machinery (11%) | | 12,337,327 | 1,357,109 | | 3,128,706 | 344,158 |
| Furniture and Fixtures (13%) | | 1,092,209 | 141,987 | | 1,343,569 | 174,675 |
| Agricultural Products In Storage (4%) | | 4,436,102 | 177,441 | | 7,202,387 | 288,093 |
| New Industrial Property (3%) | | - | - | | 7,578,484 | 227,355 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 654,996 | 55,895 | | 616,100 | 56,353 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | 1,685,399 | 50,562 | | - | - |
| DEPARTMENT ALLOCATIONS | | 18,235,150 | 2,363,099 | | 34,724,201 | 4,234,620 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | 1,460 | 44 |
| TOTAL | | 88,245,697 | 9,406,837 | | 110,617,809 | 10,927,608 |

NOTE: Figures shown are as reported to Department of Revenue by County

CARBON COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 74,817 | 3,643,682 | 1,093,160 | 74,970 | 3,644,706 | 1,093,467 |
| Non-Irrigated (30%) | 43,340 | 1,111,254 | 333,391 | 44,597 | 1,105,353 | 331,624 |
| Grazing (30%) | 546,005 | 2,505,193 | 751,661 | 548,654 | 2,476,023 | 742,919 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 13,637 | 244,681 | 73,417 | 13,635 | 244,643 | 73,405 |
| Timberland (30%) | 4,610 | 4,340 | 1,305 | 4,610 | 4,340 | 1,305 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 8,192,295 | 700,457 | | 8,739,118 | 747,213 |
| (0% - 7.695%) | | 19,770 | 665 | | 26,540 | 1,271 |
| Commercial Suburban Tracts (8.55%) | | 393,050 | 33,604 | | 382,130 | 32,670 |
| City and Town Lots (8.55%) | | 5,037,299 | 430,596 | | 5,061,473 | 432,655 |
| (0% - 7.695%) | | 397,560 | 19,313 | | 364,845 | 18,228 |
| Commercial City and Town Lots (8.55%) | | 1,437,460 | 122,905 | | 1,402,407 | 119,908 |
| Qualified Golf Courses (4.275%) | | 8,350 | 357 | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 17,873,425 | 1,528,184 | | 18,301,134 | 1,564,778 |
| (0% - 7.695%) | | 16,120 | 867 | | 16,120 | 867 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 16,705,064 | 1,428,280 | | 17,883,665 | 1,529,049 |
| (0% - 7.695%) | | 119,220 | 4,105 | | 82,950 | 4,755 |
| On City and Town Lots (8.55%) | | 26,955,665 | 2,304,700 | | 28,055,322 | 2,398,720 |
| (0% - 7.695%) | | 2,172,830 | 106,923 | | 2,010,230 | 104,962 |
| On Qualified Golf Courses (4.275%) | | 5,730 | 245 | | 5,730 | 245 |
| On Right-Of-Way (8.55%) | | 596,670 | 51,015 | | 756,530 | 64,683 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | - | - |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,057 | 2,842,212 | 375,577 | 2,256 | 3,521,904 | 504,441 |
| Livestock (4%): | | | | | | |
| Cattle | 41,229 | 13,723,463 | 549,033 | 43,603 | 13,584,076 | 543,292 |
| Sheep | 14,868 | 412,356 | 16,494 | 11,182 | 311,418 | 12,444 |
| Horses | 1,454 | 817,670 | 32,665 | 1,398 | 612,000 | 24,480 |
| Swine | 1,117 | 93,749 | 3,743 | 1,274 | 100,945 | 4,032 |
| Other | 2,326 | 119,600 | 4,784 | 2,968 | 115,424 | 4,619 |
| Aircraft (11%) | 16 | 192,301 | 21,154 | 21 | 342,400 | 37,668 |
| Watercraft (11%) | 186 | 320,636 | 35,270 | 301 | 167,903 | 18,469 |
| Mobile Homes (8.55%) | 476 | 2,516,806 | 215,172 | 509 | 2,866,924 | 245,112 |
| (0% - 7.695%) | 0 | 86,270 | 3,875 | 14 | 69,044 | 3,269 |
| Machinery (11%) | | 1,698,816 | 186,872 | | 1,357,174 | 149,289 |
| Farm Machinery and Equipment (11%) | | 12,726,047 | 1,399,873 | | 11,290,825 | 1,242,002 |
| Manufacturing and Mining Machinery (11%) | | 1,893,767 | 208,318 | | 1,806,836 | 198,751 |
| Furniture and Fixtures (13%) | | 1,167,011 | 151,723 | | 1,631,455 | 212,102 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,766,749 | 233,882 | | 1,517,817 | 184,007 |
| INTRA COUNTY UTILITIES | | 421,187 | 60,351 | | 314,260 | 47,314 |
| INTRA COUNTY COOPERATIVES | | 63,375 | 1,901 | | 240,608 | 7,217 |
| DEPARTMENT ALLOCATIONS | | 21,413,033 | 2,557,118 | | 22,228,967 | 2,707,260 |
| NET PROCEEDS | | 10,741,269 | 10,741,269 | | 12,825,681 | 12,825,681 |
| GROSS PROCEEDS | | 13 | 4 | | - | - |
| TOTAL | | 160,455,988 | 25,784,228 | | 165,468,920 | 28,234,173 |

NOTE: Figures shown are as reported to Department of Revenue by County

CARTER COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | - | - | - | - | - | - |
| Non-Irrigated (30%) | 76,178 | 836,460 | 250,938 | 77,909 | 878,633 | 263,590 |
| Grazing (30%) | 1,247,271 | 4,334,161 | 1,300,248 | 1,261,526 | 4,347,893 | 1,304,368 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 57,224 | 512,413 | 153,724 | 42,911 | 469,837 | 140,951 |
| Timberland (30%) | 2,647 | 13,793 | 4,138 | 2,072 | 8,212 | 2,464 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 24,039 | 2,055 | | 59,500 | 5,087 |
| (0% - 7.695%) | | 660 | 56 | | 2,266 | 194 |
| Commercial Suburban Tracts (8.55%) | | - | - | | 21,605 | 1,847 |
| City and Town Lots (8.55%) | | 238,593 | 20,400 | | 142,639 | 12,196 |
| (0% - 7.695%) | | 17,304 | 740 | | - | - |
| Commercial City and Town Lots (8.55%) | | - | - | | 89,663 | 7,666 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 1,855 | 160 | | 2,856 | 244 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 7,703,657 | 658,662 | | 8,201,686 | 701,244 |
| (0% - 7.695%) | | 3,820 | 90 | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 475,078 | 40,619 | | 948,202 | 81,522 |
| (0% - 7.695%) | | - | - | | 16,491 | 767 |
| On City and Town Lots (8.55%) | | 2,970,938 | 254,015 | | 2,011,897 | 172,015 |
| (0% - 7.695%) | | 151,092 | 6,460 | | 176,308 | 8,722 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 58,392 | 4,993 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | 22,690 | 1,303 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 707 | 1,301,962 | 187,217 | 738 | 1,292,590 | 177,892 |
| Livestock (4%): | | | | | | |
| Cattle | 48,610 | 16,085,633 | 643,425 | 51,290 | 16,175,238 | 646,969 |
| Sheep | 84,593 | 2,850,842 | 114,033 | 87,020 | 3,015,064 | 120,602 |
| Horses | 1,543 | 845,223 | 33,808 | 1,471 | 648,750 | 0 |
| Swine | 854 | 70,901 | 2,836 | 1,277 | 102,315 | 4,093 |
| Other | - | - | - | 694 | 35,834 | 1,433 |
| Aircraft (11%) | 30 | 285,900 | 31,449 | 15 | 228,580 | 25,144 |
| Watercraft (11%) | 35 | 49,145 | 5,406 | 24 | 10,748 | 1,182 |
| Mobile Homes (8.55%) | 0 | 906,550 | 77,510 | 0 | 702,862 | 60,094 |
| (0% - 7.695%) | - | - | - | - | - | - |
| Machinery (11%) | | - | - | | 209,011 | 22,992 |
| Farm Machinery and Equipment (11%) | | 8,538,757 | 940,410 | | 8,652,668 | 951,802 |
| Manufacturing and Mining Machinery (11%) | | 109,382 | 12,032 | | - | - |
| Furniture and Fixtures (13%) | | 150,450 | 19,559 | | 124,530 | 16,190 |
| Agricultural Products In Storage (4%) | | 327,009 | 13,080 | | 684,305 | 27,372 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 481,703 | 51,538 | | 407,258 | 37,562 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | 58,348 | 1,751 | | 58,348 | 1,751 |
| DEPARTMENT ALLOCATIONS | | 10,477,897 | 1,133,260 | | 11,143,245 | 1,239,768 |
| NET PROCEEDS | | 872,398 | 872,398 | | 751,426 | 751,426 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 60,695,963 | 6,832,017 | | 61,701,542 | 6,795,445 |

NOTE: Figures shown are as reported to Department of Revenue by County

CASCADE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 33,445 | 878,005 | 263,556 | 33,322 | 869,975 | 260,935 |
| Non-Irrigated (30%) | 345,431 | 10,629,850 | 3,189,658 | 34,455 | 10,609,190 | 3,182,267 |
| Grazing (30%) | 937,338 | 3,954,760 | 1,188,135 | 937,506 | 3,954,055 | 1,184,979 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 42,626 | 865,255 | 259,834 | 42,586 | 863,370 | 258,888 |
| Timberland (30%) | - | - | - | 13 | 40 | 13 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 11,305,160 | 966,375 | | 11,610,646 | 990,626 |
| (0% - 7.695%) | | 89,940 | 4,243 | | 72,660 | 3,528 |
| Commercial Suburban Tracts (8.55%) | | 387,265 | 32,058 | | 375,395 | 31,013 |
| City and Town Lots (8.55%) | | 91,275,900 | 7,800,654 | | 91,561,765 | 7,809,946 |
| (0% - 7.695%) | | 1,746,615 | 84,712 | | 1,786,985 | 91,203 |
| Commercial City and Town Lots (8.55%) | | 24,470,365 | 2,092,377 | | 24,586,245 | 2,101,034 |
| Qualified Golf Courses (4.275%) | | 6,777,315 | 579,464 | | 150,000 | 6,413 |
| Industrial Sites (8.55%) | | - | - | | 6,649,320 | 568,306 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 24,439,664 | 2,089,600 | | 22,365,618 | 1,912,057 |
| (0% - 7.695%) | | 85,520 | 4,577 | | 63,230 | 3,223 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 33,559,682 | 2,869,351 | | 35,342,020 | 3,019,086 |
| (0% - 7.695%) | | 322,890 | 16,544 | | 225,080 | 11,885 |
| On City and Town Lots (8.55%) | | 426,090,243 | 36,413,156 | | 437,309,123 | 37,352,912 |
| (0% - 7.695%) | | 6,058,855 | 297,880 | | 6,326,820 | 312,023 |
| On Qualified Golf Courses (4.275%) | | 870,255 | 37,203 | | 870,255 | 37,203 |
| On Right-Of-Way (8.55%) | | - | - | | 96,115 | 8,213 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 29,969,170 | 2,620,608 | | 32,146,715 | 2,748,479 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | 516,540 | 37,191 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 14,218,677 | 1,932,420 | 22,012 | 14,281,328 | 1,929,479 |
| Livestock (4%): | | | | | | |
| Cattle | 50,804 | 17,007,309 | 680,385 | 50,313 | 16,080,963 | 643,178 |
| Sheep | 9,047 | 300,072 | 11,997 | 8,887 | 297,132 | 11,877 |
| Horses | 1,590 | 889,154 | 35,506 | 1,537 | 701,645 | 28,056 |
| Swine | 1,963 | 155,341 | 6,209 | 2,158 | 173,464 | 6,936 |
| Other | 12,100 | 58,828 | 2,351 | 19,475 | 244,574 | 9,897 |
| Aircraft (11%) | 0 | 6,018,623 | 662,051 | 116 | 4,787,990 | 526,687 |
| Watercraft (11%) | 0 | 2,173,165 | 239,058 | 2,591 | 2,332,918 | 256,707 |
| Mobile Homes (8.55%) | 0 | 15,692,583 | 1,341,088 | 0 | 17,235,661 | 1,473,670 |
| (0% - 7.695%) | 0 | 308,392 | 15,214 | 0 | 413,308 | 21,696 |
| Machinery (11%) | | 2,982,917 | 328,130 | | 4,908,516 | 539,942 |
| Farm Machinery and Equipment (11%) | | 16,335,246 | 1,796,889 | | 14,667,734 | 1,613,466 |
| Manufacturing and Mining Machinery (11%) | | 6,987,529 | 768,625 | | 8,711,437 | 958,260 |
| Furniture and Fixtures (13%) | | 28,359,114 | 3,687,063 | | 31,518,311 | 4,097,742 |
| Agricultural Products In Storage (4%) | | 1,076,575 | 43,065 | | 1,065,493 | 42,616 |
| New Industrial Property (3%) | | 87,350 | 2,621 | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 11,012,546 | 1,291,627 | | 7,665,624 | 844,418 |
| INTRA COUNTY UTILITIES | | 80,290 | 12,847 | | 174,656 | 27,945 |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 110,359,998 | 14,383,558 | | 110,063,384 | 14,455,762 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | 3,332 | 100 | | 1,886 | 57 |
| TOTAL | | 907,883,750 | 88,050,789 | | 923,677,186 | 89,419,814 |

NOTE: Figures shown are as reported to Department of Revenue by County

CHOUTEAU COUNTY

| PROPERTY TYPE | QUANTITY | 1983 | TAXABLE VALUE | QUANTITY | 1984 | TAXABLE VALUE |
|--|-----------|-----------------|------------------|-----------|-----------------|------------------|
| | | MARKET VALUE | | | MARKET VALUE | |
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 8,406 | 213,046 | 63,914 | 8,762 | 222,469 | 66,771 |
| Non-Irrigated (30%) | 1,128,510 | 37,805,729 | 11,341,719 | 1,093,290 | 38,275,147 | 11,482,694 |
| Grazing (30%) | 900,776 | 3,541,582 | 1,062,475 | 940,324 | 3,320,357 | 996,157 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 27,278 | 437,177 | 131,153 | 22,906 | 520,128 | 156,088 |
| Timberland (30%) | 549 | 1,647 | 494 | 549 | 1,647 | 507 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 4,524 | 387 | | 4,618 | 395 |
| (0% - 7.695%) | | 99 | 4 | | 85 | 3 |
| Commercial Suburban Tracts (8.55%) | | 343,599 | 29,378 | | 277,880 | 23,759 |
| City and Town Lots (8.55%) | | 1,741,994 | 148,940 | | 1,743,478 | 149,067 |
| (0% - 7.695%) | | 42,118 | 2,021 | | 37,383 | 1,836 |
| Commercial City and Town Lots (8.55%) | | 625,593 | 53,488 | | 635,341 | 54,322 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 29,463,184 | 2,519,106 | | 31,083,943 | 2,657,684 |
| (0% - 7.695%) | | - | - | | 5,766 | 296 |
| On Timberland (8.55%) | | - | - | | 27,750 | 2,373 |
| On Suburban Tracts (8.55%) | | 831,922 | 71,129 | | 957,902 | 81,901 |
| (0% - 7.695%) | | 15,665 | 710 | | 11,582 | 396 |
| On City and Town Lots (8.55%) | | 17,945,821 | 1,534,367 | | 16,896,895 | 1,444,684 |
| (0% - 7.695%) | | 243,177 | 11,831 | | 197,955 | 9,811 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | 15,406 | 1,317 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 3,691,503 | 315,624 | | 4,054,256 | 346,639 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,908 | 5,378,829 | 833,009 | 2,931 | 5,340,481 | 818,844 |
| Livestock (4%): | | | | | | |
| Cattle | 40,038 | 13,395,967 | 535,839 | 38,802 | 12,442,956 | 497,720 |
| Sheep | 2,428 | 86,624 | 3,466 | 2,576 | 84,622 | 3,385 |
| Horses | 945 | 539,233 | 21,569 | 1,024 | 453,300 | 18,132 |
| Swine | 6,422 | 489,997 | 19,600 | 6,172 | 461,909 | 18,476 |
| Other | 757 | 37,850 | 1,514 | 1,033 | 51,512 | 2,061 |
| Aircraft (11%) | 55 | 737,575 | 81,133 | 61 | 838,102 | 92,191 |
| Watercraft (11%) | 243 | 294,811 | 32,429 | 234 | 325,735 | 35,831 |
| Mobile Homes (8.55%) | - | - | - | 279 | 1,743,649 | 149,082 |
| (0% - 7.695%) | 0 | 27,948 | 1,467 | 0 | 34,864 | 1,940 |
| Machinery (11%) | | 72,874 | 8,016 | | 24,137 | 2,655 |
| Farm Machinery and Equipment (11%) | | 44,512,314 | 4,896,355 | | 49,260,978 | 5,418,708 |
| Manufacturing and Mining Machinery (11%) | | 685,296 | 75,383 | | 948,057 | 104,286 |
| Furniture and Fixtures (13%) | | 853,404 | 110,943 | | 824,843 | 107,230 |
| Agricultural Products In Storage (4%) | | 19,094,152 | 763,765 | | 25,035,747 | 1,001,431 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 297,927 | 26,462 | | 1,604,202 | 160,789 |
| INTRA COUNTY UTILITIES | | 12,405 | 1,613 | | 9,020 | 1,429 |
| INTRA COUNTY COOPERATIVES | | 5,035 | 151 | | - | - |
| DEPARTMENT ALLOCATIONS | | 23,078,579 | 2,373,528 | | 22,205,860 | 2,212,017 |
| NET PROCEEDS | | 2,090,134 | 2,090,134 | | 2,086,988 | 2,086,988 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 208,639,334 | 29,163,116 | | 222,066,950 | 30,209,895 |

NOTE: Figures shown are as reported to Department of Revenue by County

CUSTER COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 26,694 | 1,098,395 | 329,570 | 26,550 | 1,094,025 | 328,290 |
| Non-Irrigated (30%) | 70,865 | 1,157,355 | 347,231 | 70,898 | 1,157,655 | 347,371 |
| Grazing (30%) | 1,736,107 | 4,618,057 | 1,385,591 | 1,737,027 | 4,618,422 | 1,385,853 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 19,542 | 292,055 | 87,626 | 19,542 | 292,055 | 87,653 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 2,546,745 | 217,741 | | 2,525,062 | 215,900 |
| (0% - 7.695%) | | 33,790 | 1,566 | | 33,790 | 1,566 |
| Commercial Suburban Tracts (8.55%) | | 2,747,602 | 234,918 | | 3,190,744 | 272,807 |
| City and Town Lots (8.55%) | | 15,054,160 | 1,287,132 | | 14,997,665 | 1,282,339 |
| (0% - 7.695%) | | 628,930 | 31,649 | | 662,785 | 33,541 |
| Commercial City and Town Lots (8.55%) | | 3,300,665 | 282,206 | | 3,408,690 | 291,449 |
| Qualified Golf Courses (4.275%) | | 9,450 | 403 | | 9,450 | 404 |
| Industrial Sites (8.55%) | | 61,700 | 5,275 | | 61,700 | 5,276 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 9,782,650 | 836,416 | | 10,071,865 | 861,148 |
| (0% - 7.695%) | | 23,655 | 272 | | 23,655 | 272 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 17,600,745 | 1,504,869 | | 18,138,943 | 1,550,871 |
| (0% - 7.695%) | | 63,865 | 2,937 | | 63,865 | 2,939 |
| On City and Town Lots (8.55%) | | 56,173,075 | 4,802,810 | | 57,583,970 | 4,923,453 |
| (0% - 7.695%) | | 1,234,310 | 61,787 | | 1,311,315 | 65,567 |
| On Qualified Golf Courses (4.275%) | | 157,750 | 6,744 | | 165,555 | 7,077 |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 2,168,830 | 185,438 | | 2,143,575 | 183,277 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,825 | 2,438,375 | 345,669 | 2,720 | 2,521,510 | 346,986 |
| Livestock (4%): | | | | | | |
| Cattle | 59,055 | 19,831,672 | 793,306 | 54,949 | 17,262,366 | 690,430 |
| Sheep | 8,083 | 290,696 | 11,625 | 8,981 | 257,824 | 10,311 |
| Horses | 1,533 | 854,695 | 34,170 | 1,584 | 698,775 | 27,951 |
| Swine | 1,145 | 87,592 | 3,502 | 1,151 | 90,441 | 3,619 |
| Other | 18,222 | 34,297 | 1,379 | 18,415 | 47,140 | 1,879 |
| Aircraft (11%) | 39 | 976,095 | 107,372 | 50 | 984,940 | 108,348 |
| Watercraft (11%) | 294 | 212,805 | 23,412 | 269 | 208,010 | 22,886 |
| Mobile Homes (8.55%) | 535 | 3,072,825 | 262,737 | 575 | 3,307,910 | 282,831 |
| (0% - 7.695%) | 26 | 89,250 | 4,710 | 27 | 93,025 | 4,881 |
| Machinery (11%) | | 1,480,770 | 162,887 | | 3,281,405 | 360,954 |
| Farm Machinery and Equipment (11%) | | 7,147,919 | 786,293 | | 7,606,885 | 836,769 |
| Manufacturing and Mining Machinery (11%) | | 693,955 | 76,339 | | 690,176 | 75,922 |
| Furniture and Fixtures (13%) | | 4,224,215 | 549,175 | | 4,091,378 | 531,909 |
| Agricultural Products In Storage (4%) | | 243,445 | 9,739 | | 168,737 | 6,749 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 18,840 | 565 | | 18,840 | 565 |
| Other Personal Property (3% - 16%) | | 818,735 | 79,470 | | 993,022 | 101,162 |
| INTRA COUNTY UTILITIES | | 132,725 | 20,100 | | 87,575 | 13,081 |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 21,894,500 | 2,627,865 | | 24,244,330 | 2,954,079 |
| NET PROCEEDS | | 80,000 | 80,000 | | 46,619 | 46,619 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 183,377,190 | 17,592,496 | | 188,255,694 | 18,274,984 |

NOTE: Figures shown are as reported to Department of Revenue by County

DANIELS COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 536 | 13,944 | 4,186 | 536 | 13,944 | 4,183 |
| Non-Irrigated (30%) | 437,410 | 6,724,919 | 2,017,486 | 417,413 | 6,630,517 | 1,989,173 |
| Grazing (30%) | 202,169 | 733,305 | 219,997 | 221,220 | 812,273 | 243,694 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 7,660 | 92,022 | 27,611 | 8,392 | 101,659 | 30,503 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 62,100 | 5,308 | | 64,846 | 5,544 |
| (0% - 7.695%) | | 605 | 24 | | - | - |
| Commercial Suburban Tracts (8.55%) | | 37,920 | 3,241 | | 35,938 | 3,071 |
| City and Town Lots (8.55%) | | 852,554 | 72,908 | | 846,882 | 72,413 |
| (0% - 7.695%) | | 38,535 | 1,853 | | 34,190 | 1,634 |
| Commercial City and Town Lots (8.55%) | | 187,797 | 16,056 | | 201,886 | 17,261 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 2,520 | 215 | | 1,720 | 147 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 11,818,399 | 1,010,461 | | 11,629,103 | 994,268 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 1,770,875 | 151,409 | | 1,809,697 | 154,727 |
| (0% - 7.695%) | | 7,503 | 396 | | - | - |
| On City and Town Lots (8.55%) | | 9,087,371 | 776,967 | | 8,932,857 | 763,760 |
| (0% - 7.695%) | | 163,477 | 8,184 | | 169,737 | 8,669 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 18,926 | 1,618 | | 983,887 | 84,122 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 957,771 | 81,889 | | 10,152 | 868 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 980 | 1,389,840 | 208,401 | 960 | 1,306,919 | 190,779 |
| Livestock (4%): | | | | | | |
| Cattle | 12,958 | 4,463,325 | 178,536 | 12,891 | 4,263,372 | 170,535 |
| Sheep | 1,763 | 42,268 | 1,690 | 1,216 | 40,264 | 1,610 |
| Horses | 492 | 282,010 | 11,264 | 472 | 215,325 | 8,613 |
| Swine | 4,069 | 293,952 | 11,760 | 3,808 | 277,665 | 11,107 |
| Other | 1,030 | 1,310 | 57 | 859 | 1,122 | 52 |
| Aircraft (11%) | 22 | 274,280 | 30,172 | 21 | 293,060 | 32,238 |
| Watercraft (11%) | 57 | 65,568 | 7,212 | 62 | 57,207 | 6,295 |
| Mobile Homes (8.55%) | - | - | - | 68 | 520,540 | 44,504 |
| (0% - 7.695%) | 0 | 8,018 | 320 | 0 | 8,979 | 400 |
| Machinery (11%) | | 505,391 | 55,595 | | 79,353 | 8,730 |
| Farm Machinery and Equipment (11%) | | 17,339,702 | 1,907,376 | | 17,876,918 | 1,966,467 |
| Manufacturing and Mining Machinery (11%) | | 2,974 | 327 | | 1,252,464 | 137,775 |
| Furniture and Fixtures (13%) | | 540,762 | 70,306 | | 656,293 | 85,319 |
| Agricultural Products In Storage (4%) | | 7,962,838 | 318,514 | | 9,318,608 | 372,745 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 593,018 | 59,847 | | 710,407 | 68,770 |
| INTRA COUNTY UTILITIES | | | | | | |
| | | 90 | 10 | | 90 | 10 |
| INTRA COUNTY COOPERATIVES | | | | | | |
| | | 13,061 | 391 | | 12,222 | 366 |
| DEPARTMENT ALLOCATIONS | | | | | | |
| | | 5,972,607 | 497,170 | | 6,782,488 | 625,278 |
| NET PROCEEDS | | | | | | |
| | | 171,182 | 171,182 | | 64,797 | 64,797 |
| GROSS PROCEEDS | | | | | | |
| | | - | - | | - | - |
| TOTAL | | | | | | |
| | | 72,492,739 | 7,929,939 | | 76,017,381 | 8,170,427 |

NOTE: Figures shown are as reported to Department of Revenue by County

DAWSON COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 14,717 | 528,643 | 158,603 | 14,714 | 528,519 | 158,567 |
| Non-Irrigated (30%) | 401,471 | 6,164,588 | 1,849,476 | 399,534 | 6,135,421 | 1,840,724 |
| Grazing (30%) | 910,209 | 2,969,392 | 890,954 | 908,108 | 2,964,453 | 889,473 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 5,570 | 55,846 | 16,755 | 5,980 | 60,189 | 18,058 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 891,398 | 76,196 | | 907,887 | 77,598 |
| (0% - 7.695%) | | 15,591 | 780 | | 13,379 | 696 |
| Commercial Suburban Tracts (8.55%) | | 795,434 | 68,011 | | 799,127 | 68,327 |
| City and Town Lots (8.55%) | | 3,868,035 | 330,671 | | 3,878,610 | 331,578 |
| (0% - 7.695%) | | 104,058 | 5,235 | | 100,873 | 5,133 |
| Commercial City and Town Lots (8.55%) | | 2,752,249 | 235,320 | | 2,754,824 | 235,541 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 115,843 | 9,903 | | 115,843 | 9,903 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 15,008,888 | 1,283,257 | | 15,287,462 | 1,307,083 |
| (0% - 7.695%) | | 15,621 | 668 | | 23,153 | 926 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 19,867,952 | 1,698,702 | | 20,717,209 | 1,771,318 |
| (0% - 7.695%) | | 200,845 | 9,455 | | 171,470 | 8,457 |
| On City and Town Lots (8.55%) | | 49,810,040 | 4,258,758 | | 50,432,591 | 4,311,986 |
| (0% - 7.695%) | | 796,411 | 41,064 | | 773,154 | 40,084 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 1,579,211 | 135,025 | | 1,624,239 | 138,876 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 869,633 | 74,354 | | 878,157 | 75,083 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,829 | 5,817,596 | 794,265 | 2,521 | 3,591,024 | 521,809 |
| Livestock (4%): | | | | | | |
| Cattle | 30,721 | 10,457,465 | 418,365 | 30,289 | 9,841,228 | 393,618 |
| Sheep | 3,084 | 94,498 | 3,777 | 2,575 | 79,388 | 3,167 |
| Horses | 867 | 480,845 | 19,224 | 934 | 400,800 | 16,032 |
| Swine | 549 | 43,707 | 1,746 | 926 | 70,091 | 2,799 |
| Other | 705 | 25,542 | 1,022 | 1,495 | 39,140 | 1,566 |
| Aircraft (11%) | 28 | 395,376 | 43,490 | 25 | 335,534 | 36,914 |
| Watercraft (11%) | 346 | 338,892 | 37,868 | 247 | 226,813 | 25,969 |
| Mobile Homes (8.55%) | 925 | 6,832,697 | 584,162 | 843 | 6,168,309 | 527,365 |
| (0% - 7.695%) | 0 | 76,684 | 3,939 | 0 | 77,839 | 4,063 |
| Machinery (11%) | | 1,435,051 | 157,855 | | 3,121,402 | 343,624 |
| Farm Machinery and Equipment (11%) | | 15,815,611 | 1,739,733 | | 15,814,006 | 1,739,555 |
| Manufacturing and Mining Machinery (11%) | | 10,659,911 | 1,172,587 | | 8,879,091 | 976,699 |
| Furniture and Fixtures (13%) | | 4,637,228 | 602,879 | | 5,062,074 | 658,088 |
| Agricultural Products In Storage (4%) | | 4,108,367 | 164,337 | | 6,313,734 | 252,541 |
| New Industrial Property (3%) | | - | - | | 163,288 | 17,974 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 2,653,655 | 289,482 | | 2,661,721 | 278,218 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | 5,620 | 168 | | - | - |
| DEPARTMENT ALLOCATIONS | | 38,043,782 | 4,439,798 | | 41,039,629 | 4,873,410 |
| NET PROCEEDS | | 7,043,743 | 7,043,743 | | 7,402,601 | 7,402,601 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 215,375,948 | 28,661,627 | | 219,454,272 | 29,365,423 |

NOTE: Figures shown are as reported to Department of Revenue by County

DEER LODGE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|-------------------|----------|-------------------------|-------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 7,046 | 276,673 | 83,010 | 7,046 | 276,673 | 83,010 |
| Non-Irrigated (30%) | 1,368 | 12,169 | 3,649 | 1,351 | 12,022 | 3,607 |
| Grazing (30%) | 224,809 | 772,159 | 231,673 | 223,843 | 763,934 | 229,203 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 6,810 | 81,317 | 24,399 | 6,837 | 81,582 | 24,478 |
| Timberland (30%) | 27,929 | 65,482 | 19,648 | 27,828 | 65,042 | 19,515 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 4,177,057 | 357,134 | | 4,159,297 | 355,609 |
| (0% - 7.695%) | | 28,497 | 1,563 | | 30,114 | 1,690 |
| Commercial Suburban Tracts (8.55%) | | 245,720 | 21,010 | | 296,282 | 25,333 |
| City and Town Lots (8.55%) | | 3,008,714 | 257,231 | | 3,013,544 | 257,650 |
| (0% - 7.695%) | | 128,113 | 6,631 | | 114,398 | 6,068 |
| Commercial City and Town Lots (8.55%) | | 1,336,422 | 114,267 | | 1,400,992 | 119,799 |
| Qualified Golf Courses (4.275%) | | - | - | | 104,990 | 4,488 |
| Industrial Sites (8.55%) | | 1,536,553 | 131,388 | | 1,617,483 | 138,290 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 1,378,234 | 117,839 | | 1,491,044 | 127,480 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 12,325,157 | 1,053,764 | | 12,938,686 | 1,106,224 |
| (0% - 7.695%) | | 261,867 | 13,094 | | 241,928 | 12,816 |
| On City and Town Lots (8.55%) | | 35,471,009 | 3,032,719 | | 35,710,935 | 3,053,216 |
| (0% - 7.695%) | | 1,034,909 | 53,257 | | 939,412 | 49,364 |
| On Qualified Golf Courses (4.275%) | | 156,050 | 6,671 | | 156,050 | 6,671 |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 8,204,267 | 701,442 | | 8,871,327 | 758,472 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,385 | 1,269,950 | 175,426 | 1,311 | 1,061,937 | 147,625 |
| Livestock (4%): | | | | | | |
| Cattle | 7,017 | 2,330,398 | 93,231 | 7,022 | 2,235,808 | 89,414 |
| Sheep | 240 | 6,444 | 256 | 198 | 4,444 | 176 |
| Horses | 333 | 183,025 | 7,303 | 360 | 153,825 | 6,153 |
| Swine | 136 | 10,409 | 417 | 168 | 13,028 | 520 |
| Other | 287 | 14,350 | 574 | 227 | 15,486 | 619 |
| Aircraft (11%) | 4 | 53,665 | 5,903 | 3 | 45,900 | 5,049 |
| Watercraft (11%) | 240 | 155,875 | 17,151 | 283 | 174,263 | 19,171 |
| Mobile Homes (8.55%) | 342 | 1,470,083 | 125,661 | 196 | 865,798 | 74,025 |
| (0% - 7.695%) | 0 | 13,137 | 619 | 0 | 19,418 | 234 |
| Machinery (11%) | | 1,118,872 | 123,074 | | 2,002,933 | 220,323 |
| Farm Machinery and Equipment (11%) | | 594,886 | 65,439 | | 689,504 | 75,845 |
| Manufacturing and Mining Machinery (11%) | | 26,258,872 | 2,888,488 | | 25,579,572 | 2,813,761 |
| Furniture and Fixtures (13%) | | 1,800,127 | 234,019 | | 1,969,200 | 256,002 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,196,380 | 117,641 | | 754,930 | 85,915 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 17,821,192 | 2,359,471 | | 17,290,379 | 2,282,209 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 124,798,034 | 12,445,062 | | 125,162,160 | 12,460,024 |

NOTE: Figures shown are as reported to Department of Revenue by County

FALLON COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | - | - | - | - | - | - |
| Non-Irrigated (30%) | 158,670 | 2,064,287 | 619,305 | 159,004 | 2,068,226 | 620,474 |
| Grazing (30%) | 652,139 | 1,957,647 | 587,281 | 651,704 | 1,955,832 | 586,745 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 23,422 | 231,049 | 69,309 | 23,421 | 231,040 | 69,311 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 155,082 | 13,265 | | 175,272 | 14,989 |
| (0% - 7.695%) | | 865 | 53 | | 2,085 | 152 |
| Commercial Suburban Tracts (8.55%) | | 248,411 | 21,245 | | 243,985 | 20,868 |
| City and Town Lots (8.55%) | | 1,461,405 | 124,981 | | 1,505,111 | 128,714 |
| (0% - 7.695%) | | 47,798 | 2,658 | | 36,723 | 2,070 |
| Commercial City and Town Lots (8.55%) | | 653,118 | 55,839 | | 672,174 | 57,467 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | 162,300 | 4,869 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 9,669,286 | 826,735 | | 9,933,676 | 849,330 |
| (0% - 7.695%) | | - | - | | 871 | 52 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 3,037,769 | 259,727 | | 3,196,360 | 273,286 |
| (0% - 7.695%) | | 14,068 | 790 | | 19,275 | 1,396 |
| On City and Town Lots (8.55%) | | 13,152,723 | 1,124,528 | | 13,223,749 | 1,130,603 |
| (0% - 7.695%) | | 216,975 | 12,635 | | 170,665 | 9,894 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | 1,580,163 | 47,405 |
| On Industrial Sites (8.55%) | | 804,091 | 68,750 | | 804,091 | 68,750 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,162 | 1,618,823 | 235,330 | 1,221 | 1,542,883 | 220,647 |
| Livestock (4%): | | | | | | |
| Cattle | 33,501 | 11,288,019 | 451,520 | 36,289 | 11,682,384 | 467,255 |
| Sheep | 3,386 | 107,540 | 4,299 | 4,123 | 127,874 | 5,112 |
| Horses | 889 | 492,423 | 19,667 | 938 | 403,425 | 16,139 |
| Swine | 1,948 | 183,714 | 7,346 | 2,902 | 237,083 | 9,478 |
| Other | 4,416 | 55,800 | 2,235 | 3,753 | 56,425 | 2,258 |
| Aircraft (11%) | 36 | 524,560 | 57,699 | 41 | 613,409 | 67,481 |
| Watercraft (11%) | 95 | 76,577 | 8,423 | 95 | 108,523 | 11,939 |
| Mobile Homes (8.55%) | 296 | 1,829,913 | 156,458 | 306 | 2,015,291 | 172,315 |
| (0% - 7.695%) | 0 | 5,866 | 192 | 0 | 9,988 | 509 |
| Machinery (11%) | | 2,789,229 | 306,815 | | 1,304,058 | 143,450 |
| Farm Machinery and Equipment (11%) | | 8,845,991 | 973,060 | | 9,506,773 | 1,045,754 |
| Manufacturing and Mining Machinery (11%) | | 14,548,003 | 1,600,279 | | 30,240,175 | 3,326,418 |
| Furniture and Fixtures (13%) | | 1,339,149 | 174,092 | | 1,245,043 | 161,862 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 3,380,180 | 509,312 | | 6,557,065 | 957,292 |
| INTRA COUNTY UTILITIES | | 84,310 | 12,685 | | 81,573 | 11,873 |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 23,436,627 | 2,948,237 | | 24,943,266 | 3,172,612 |
| NET PROCEEDS | | 97,210,516 | 97,210,516 | | 102,093,635 | 102,093,635 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 201,531,814 | 108,465,266 | | 228,750,471 | 115,772,404 |

NOTE: Figures shown are as reported to Department of Revenue by County

FERGUS COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 7,399 | 235,907 | 70,773 | 7,390 | 235,592 | 70,678 |
| Non-Irrigated (30%) | 427,461 | 12,787,035 | 3,836,111 | 432,085 | 12,845,185 | 3,853,556 |
| Grazing (30%) | 1,144,734 | 5,488,931 | 1,646,680 | 1,413,446 | 5,484,264 | 1,645,279 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 117,074 | 1,979,749 | 593,925 | 117,000 | 1,980,915 | 594,275 |
| Timberland (30%) | 110,918 | 262,996 | 78,899 | 110,363 | 261,785 | 78,536 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 997,774 | 85,309 | | 957,577 | 81,873 |
| (0% - 7.695%) | | 9,325 | 563 | | 8,665 | 455 |
| Commercial Suburban Tracts (8.55%) | | 709,763 | 60,684 | | 266,523 | 22,788 |
| City and Town Lots (8.55%) | | 3,631,190 | 310,466 | | 3,618,770 | 309,405 |
| (0% - 7.695%) | | 129,134 | 6,499 | | 117,729 | 5,837 |
| Commercial City and Town Lots (8.55%) | | 2,068,847 | 176,885 | | 2,064,853 | 176,545 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 1,705 | 145 | | 196,620 | 16,811 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 18,468,841 | 1,579,084 | | 19,330,165 | 1,652,729 |
| (0% - 7.695%) | | 36,207 | 587 | | 36,207 | 497 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 8,549,772 | 731,004 | | 8,254,602 | 705,768 |
| (0% - 7.695%) | | 79,286 | 4,804 | | 58,281 | 3,554 |
| On City and Town Lots (8.55%) | | 38,058,946 | 3,254,039 | | 39,686,672 | 3,393,211 |
| (0% - 7.695%) | | 919,163 | 46,028 | | 803,292 | 39,508 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 1,377,744 | 117,797 | | 1,498,149 | 128,092 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 100,664 | 8,607 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 3,134 | 4,265,561 | 635,418 | 3,040 | 3,934,032 | 570,851 |
| Livestock (4%): | | | | | | |
| Cattle | 97,099 | 32,571,951 | 1,302,877 | 96,467 | 30,968,475 | 1,238,738 |
| Sheep | 14,256 | 442,156 | 17,685 | 13,330 | 391,304 | 15,652 |
| Horses | 2,291 | 1,298,923 | 51,956 | 2,381 | 1,043,475 | 41,739 |
| Swine | 4,946 | 392,604 | 15,704 | 5,174 | 396,561 | 15,863 |
| Other | 7,838 | 364,031 | 14,559 | 8,111 | 144,087 | 5,763 |
| Aircraft (11%) | 50 | 841,128 | 92,524 | 53 | 1,048,678 | 115,355 |
| Watercraft (11%) | 294 | 296,443 | 32,609 | 298 | 320,563 | 35,262 |
| Mobile Homes (8.55%) | 783 | 5,094,995 | 435,622 | 0 | 5,122,867 | 438,005 |
| (0% - 7.695%) | 0 | 130,215 | 6,184 | 0 | 113,390 | 5,812 |
| Machinery (11%) | | 1,772,437 | 194,968 | | 1,575,621 | 173,318 |
| Farm Machinery and Equipment (11%) | | 22,564,970 | 2,482,146 | | 24,609,517 | 2,707,047 |
| Manufacturing and Mining Machinery (11%) | | 2,287,563 | 251,631 | | 3,169,456 | 377,438 |
| Furniture and Fixtures (13%) | | 3,321,750 | 431,827 | | 3,479,347 | 452,315 |
| Agricultural Products In Storage (4%) | | 3,912,986 | 156,526 | | 3,704,958 | 148,198 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,534,855 | 142,949 | | 1,624,677 | 156,630 |
| INTRA COUNTY UTILITIES | | 123,585 | 18,248 | | 108,336 | 16,267 |
| INTRA COUNTY COOPERATIVES | | 76,100 | 2,283 | | 76,987 | 2,311 |
| DEPARTMENT ALLOCATIONS | | 21,301,867 | 2,263,100 | | 23,629,178 | 2,542,710 |
| NET PROCEEDS | | - | - | | 27,652 | 27,652 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 198,386,435 | 21,149,098 | | 203,295,671 | 21,874,930 |

NOTE: Figures shown are as reported in Department of Revenue by County

FLATHEAD COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|-------------------|----------|-------------------------|-------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 16,351 | 693,595 | 208,078 | 16,280 | 692,470 | 207,741 |
| Non-Irrigated (30%) | 71,189 | 3,652,133 | 1,095,639 | 70,724 | 3,630,004 | 1,089,001 |
| Grazing (30%) | 71,669 | 531,724 | 159,517 | 71,455 | 523,641 | 157,092 |
| Orchard Land (30%) | 6 | 1,316 | 394 | 6 | 1,316 | 394 |
| Wild Hay (30%) | 19,902 | 462,318 | 138,695 | 19,625 | 457,364 | 137,209 |
| Timberland (30%) | 485,268 | 3,513,083 | 1,053,924 | 485,664 | 3,474,118 | 1,042,235 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 115,203,578 | 9,849,928 | | 116,985,517 | 10,002,284 |
| (0% - 7.695%) | | 746,760 | 38,964 | | 654,649 | 34,030 |
| Commercial Suburban Tracts (8.55%) | | 7,492,040 | 640,569 | | 9,400,140 | 803,712 |
| City and Town Lots (8.55%) | | 31,075,024 | 2,656,922 | | 28,384,103 | 2,426,848 |
| (0% - 7.695%) | | 773,644 | 41,508 | | 734,000 | 40,790 |
| Commercial City and Town Lots (8.55%) | | 20,442,119 | 1,747,802 | | 23,496,580 | 2,008,959 |
| Qualified Golf Courses (4.275%) | | - | - | | 276,335 | 11,813 |
| Industrial Sites (8.55%) | | 1,243,719 | 106,338 | | 1,390,628 | 118,898 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 21,473,333 | 1,835,972 | | 21,016,654 | 1,796,925 |
| (0% - 7.695%) | | 161,198 | 6,823 | | 155,697 | 6,507 |
| On Timberland (8.55%) | | 3,643,913 | 311,555 | | 3,623,125 | 309,777 |
| On Suburban Tracts (8.55%) | | 206,506,952 | 17,656,364 | | 220,952,066 | 18,891,421 |
| (0% - 7.695%) | | 2,154,468 | 112,269 | | 1,882,621 | 94,401 |
| On City and Town Lots (8.55%) | | 142,154,904 | 12,154,252 | | 145,990,251 | 12,482,176 |
| (0% - 7.695%) | | 1,915,516 | 106,083 | | 1,861,842 | 102,473 |
| On Qualified Golf Courses (4.275%) | | - | - | | 142,530 | 6,093 |
| On Right-Of-Way (8.55%) | | 3,127,167 | 267,372 | | 3,091,779 | 264,347 |
| Hydraulic Water Works (8.55%) | | 466,251 | 39,864 | | 488,132 | 41,735 |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 47,215,528 | 4,036,927 | | 48,221,829 | 4,122,966 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 83,025 | 10,358 | 9,553 | 12,185,478 | 1,771,501 |
| Livestock (4%): | | | | | | |
| Cattle | 16,363 | 5,645,961 | 225,833 | 14,582 | 4,902,847 | 196,109 |
| Sheep | 1,310 | 41,740 | 1,669 | 1,216 | 36,828 | 1,471 |
| Horses | 1,591 | 912,988 | 36,517 | 1,678 | 809,457 | 32,376 |
| Swine | 3,400 | 253,915 | 10,155 | 3,378 | 251,293 | 10,050 |
| Other | 2,828 | 44,814 | 1,791 | 2,391 | 41,229 | 1,646 |
| Aircraft (11%) | 0 | 120,087 | 13,209 | 73 | 2,400,479 | 264,052 |
| Watercraft (11%) | 0 | 7,162 | 787 | 4,141 | 4,300,133 | 473,013 |
| Mobile Homes (8.55%) | 4,046 | 21,487,890 | 1,837,215 | 4,213 | 23,590,584 | 2,016,995 |
| (0% - 7.695%) | 0 | 412,315 | 21,062 | 0 | 447,863 | 22,446 |
| Machinery (11%) | | 10,738,781 | 1,181,265 | | 11,667,129 | 1,283,384 |
| Farm Machinery and Equipment (11%) | | 6,562,027 | 721,822 | | 7,266,709 | 799,337 |
| Manufacturing and Mining Machinery (11%) | | 73,494,260 | 8,084,368 | | 85,087,839 | 9,359,661 |
| Furniture and Fixtures (13%) | | 17,764,568 | 2,309,393 | | 21,195,050 | 2,755,356 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 28,814,086 | 864,422 | | 29,115,960 | 873,478 |
| Other Personal Property (3% - 16%) | | 11,928,697 | 1,302,089 | | 12,285,378 | 1,346,133 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | 101,405 | 3,041 | | 280,432 | 41,365 |
| DEPARTMENTAL LOCATIONS | | 66,225,778 | 8,090,170 | | 73,297,997 | 8,960,901 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 859,289,782 | 78,980,925 | | 926,990,193 | 86,418,103 |

NOTE: Figures shown are as reported to Department of Revenue by County

GALLATIN COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 81,252 | 2,682,689 | 805,091 | 80,657 | 2,665,636 | 799,970 |
| Non-Irrigated (30%) | 111,775 | 4,302,467 | 1,290,964 | 110,960 | 4,261,940 | 1,278,805 |
| Grazing (30%) | 570,785 | 2,721,479 | 817,100 | 566,599 | 2,691,813 | 808,199 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 21,478 | 509,986 | 153,143 | 21,342 | 508,844 | 152,801 |
| Timberland (30%) | 99,897 | 250,904 | 75,398 | 99,542 | 246,358 | 74,032 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 30,017,326 | 2,566,818 | | 31,327,465 | 2,678,549 |
| (0% - 7.695%) | | 208,318 | 9,673 | | 183,960 | 8,271 |
| Commercial Suburban Tracts (8.55%) | | 5,078,092 | 434,185 | | 5,071,384 | 433,601 |
| City and Town Lots (8.55%) | | 25,605,942 | 2,189,771 | | 25,751,717 | 2,201,782 |
| (0% - 7.695%) | | 540,634 | 28,808 | | 459,310 | 23,493 |
| Commercial City and Town Lots (8.55%) | | 16,363,415 | 1,399,062 | | 16,850,885 | 1,440,731 |
| Qualified Golf Courses (4.275%) | | 8,528 | 365 | | 8,528 | 365 |
| Industrial Sites (8.55%) | | 31,875 | 2,725 | | 43,175 | 3,691 |
| New Industrial Sites (3%) | | 4,635 | 139 | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 25,020,538 | 2,139,266 | | 25,326,018 | 2,165,381 |
| (0% - 7.695%) | | 72,568 | 3,980 | | 64,758 | 3,751 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 112,796,949 | 9,644,105 | | 120,208,124 | 10,275,265 |
| (0% - 7.695%) | | 765,686 | 36,612 | | 650,519 | 30,236 |
| On City and Town Lots (8.55%) | | 161,013,614 | 13,767,473 | | 170,697,440 | 14,594,318 |
| (0% - 7.695%) | | 2,125,987 | 111,864 | | 1,783,642 | 90,442 |
| On Qualified Golf Courses (4.275%) | | 150,539 | 6,436 | | 150,539 | 6,436 |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 185,278 | 5,558 | | - | - |
| On Industrial Sites (8.55%) | | 1,958,684 | 167,468 | | 2,100,504 | 179,595 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 8,574 | 8,669,631 | 1,216,302 | 6,835 | 8,730,048 | 1,213,056 |
| Livestock (4%): | | | | | | |
| Cattle | 50,311 | 17,722,338 | 708,994 | 45,840 | 15,335,539 | 613,370 |
| Sheep | 6,343 | 221,694 | 8,859 | 6,198 | 217,112 | 8,674 |
| Horses | 3,318 | 1,832,240 | 73,201 | 3,244 | 1,452,500 | 58,091 |
| Swine | 2,815 | 231,538 | 9,259 | 1,035 | 84,178 | 3,361 |
| Other | 0 | 966,427 | 38,667 | 17,208 | 112,307 | 4,486 |
| Aircraft (11%) | 49 | 1,473,490 | 162,014 | 62 | 1,418,056 | 155,994 |
| Watercraft (11%) | 1,311 | 1,227,334 | 135,092 | 1,223 | 1,268,745 | 139,634 |
| Mobile Homes (8.55%) | 3,001 | 16,217,839 | 1,386,373 | 2,727 | 15,573,298 | 1,331,573 |
| (0% - 7.695%) | 0 | 312,196 | 16,406 | 0 | 249,879 | 12,239 |
| Machinery (11%) | | 6,536,078 | 719,030 | | 9,713,286 | 1,068,546 |
| Farm Machinery and Equipment (11%) | | 18,580,524 | 2,043,883 | | 11,735,785 | 1,417,973 |
| Manufacturing and Mining Machinery (11%) | | 21,832,987 | 2,401,627 | | 23,428,156 | 2,577,100 |
| Furniture and Fixtures (13%) | | 20,695,486 | 2,691,000 | | 20,127,386 | 2,617,134 |
| Agricultural Products In Storage (4%) | | 67,840 | 2,713 | | 1,172,860 | 46,914 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 4,167,779 | 125,034 | | 3,426,256 | 102,788 |
| Other Personal Property (3% - 16%) | | 6,110,907 | 624,200 | | 6,784,280 | 701,188 |
| INTRA COUNTY UTILITIES | | 361,045 | 55,400 | | 355,051 | 53,390 |
| INTRA COUNTY COOPERATIVES | | 6,908 | 208 | | 6,115 | 184 |
| DEPARTMENT ALLOCATIONS | | 61,701,287 | 8,081,528 | | 63,662,249 | 8,421,452 |
| NET PROCEEDS | | - | - | | 1,691,345 | 1,691,345 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 581,351,701 | 56,155,794 | | 597,596,990 | 59,488,206 |

NOTE: Figures shown are as reported to Department of Revenue by County

GARFIELD COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 465 | 5,290 | 1,587 | 465 | 5,290 | 1,586 |
| Non-Irrigated (30%) | 261,166 | 3,291,584 | 987,472 | 293,972 | 3,695,079 | 1,108,537 |
| Grazing (30%) | 1,831,826 | 5,503,702 | 1,651,118 | 1,797,152 | 5,370,265 | 1,611,100 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 9,638 | 131,940 | 39,579 | 10,495 | 137,127 | 41,137 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 86,558 | 7,409 | | 83,516 | 7,147 |
| (0% - 7.695%) | | 1,494 | 87 | | 38 | 2 |
| Commercial Suburban Tracts (8.55%) | | 6,361 | 545 | | 11,772 | 1,008 |
| City and Town Lots (8.55%) | | 131,121 | 11,207 | | 121,410 | 10,382 |
| (0% - 7.695%) | | 7,729 | 425 | | 3,681 | 166 |
| Commercial City and Town Lots (8.55%) | | 140,591 | 12,021 | | 159,742 | 13,659 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 1,000 | 86 | | 1,000 | 86 |
| New Industrial Sites (3%) | | 22,645 | 679 | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 7,685,344 | 657,063 | | 7,605,402 | 650,262 |
| (0% - 7.695%) | | 5,912 | 269 | | 9,769 | 329 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 1,542,038 | 131,847 | | 1,004,717 | 85,898 |
| (0% - 7.695%) | | 21,091 | 1,286 | | - | - |
| On City and Town Lots (8.55%) | | 1,990,534 | 170,189 | | 2,249,976 | 192,371 |
| (0% - 7.695%) | | 51,747 | 2,665 | | 31,518 | 1,437 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3%) | | 214,132 | 18,309 | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 214,132 | 18,308 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | 1,020,554 | 87,260 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 700 | 1,561,635 | 234,021 | 698 | 1,365,878 | 199,566 |
| Livestock (4%): | | | | | | |
| Cattle | 51,447 | 16,998,451 | 679,966 | 50,558 | 15,875,577 | 635,006 |
| Sheep | 64,303 | 2,053,922 | 82,160 | 66,033 | 2,125,660 | 85,026 |
| Horses | 1,970 | 1,050,202 | 41,996 | 1,959 | 843,975 | 33,759 |
| Swine | 964 | 82,251 | 3,292 | 1,724 | 136,245 | 5,450 |
| Other | 0 | 141,304 | 5,659 | 1,911 | 49,838 | 2,004 |
| Aircraft (11%) | 25 | 609,301 | 67,021 | 25 | 602,719 | 66,304 |
| Watercraft (11%) | 125 | 238,885 | 26,283 | 137 | 274,928 | 30,249 |
| Mobile Homes (8.55%) | - | - | - | - | - | - |
| (0% - 7.695%) | 0 | 14,381 | 538 | - | - | - |
| Machinery (11%) | | 196,634 | 21,666 | | 104,126 | 11,455 |
| Farm Machinery and Equipment (11%) | | 10,360,284 | 1,139,647 | | 10,986,822 | 1,208,552 |
| Manufacturing and Mining Machinery (11%) | | 327,389 | 36,013 | | 95,693 | 10,304 |
| Furniture and Fixtures (13%) | | 249,891 | 32,492 | | 266,259 | 34,620 |
| Agricultural Products In Storage (4%) | | 980,917 | 39,237 | | 2,442,827 | 97,711 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 157,369 | 13,134 | | 414,072 | 42,064 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | 4,064,606 | 121,942 | | 19,851 | 597 |
| DEPARTMENT ALLOCATIONS | | 18,997 | 2,850 | | 3,799,738 | 116,489 |
| NET PROCEEDS | | 204,439 | 204,439 | | 280,109 | 280,109 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 60,151,671 | 6,446,199 | | 61,409,305 | 6,689,940 |

NOTE: Figures shown are as reported to Department of Revenue by County

GLACIER COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 5,093 | 185,089 | 55,532 | 5,093 | 185,089 | 55,532 |
| Non-Irrigated (30%) | 277,610 | 8,330,147 | 2,499,087 | 279,228 | 8,384,715 | 2,515,464 |
| Grazing (30%) | 403,182 | 1,972,035 | 591,710 | 403,187 | 1,966,602 | 590,094 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 14,055 | 168,341 | 50,503 | 14,057 | 168,301 | 50,490 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 1,521,948 | 130,123 | | 1,546,620 | 132,227 |
| (0% - 7.695%) | | 6,115 | 344 | | 6,115 | 344 |
| Commercial Suburban Tracts (8.55%) | | 437,797 | 37,438 | | 445,296 | 38,078 |
| City and Town Lots (8.55%) | | 2,385,988 | 204,006 | | 2,404,358 | 205,577 |
| (0% - 7.695%) | | 89,300 | 5,073 | | 84,820 | 4,931 |
| Commercial City and Town Lots (8.55%) | | 1,558,975 | 133,298 | | 1,564,700 | 133,788 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 34,650 | 2,962 | | 34,650 | 2,962 |
| New Industrial Sites (3%) | | 8,430 | 253 | | 8,430 | 253 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 8,556,238 | 731,564 | | 9,103,371 | 778,345 |
| (0% - 7.695%) | | 19,775 | 1,071 | | 18,270 | 1,003 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 10,759,303 | 919,918 | | 11,462,430 | 980,034 |
| (0% - 7.695%) | | 36,905 | 2,130 | | 36,905 | 2,130 |
| On City and Town Lots (8.55%) | | 26,706,384 | 2,283,411 | | 27,454,029 | 2,347,339 |
| (0% - 7.695%) | | 515,578 | 29,173 | | 469,858 | 27,227 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 2,313,040 | 197,768 | | 2,813,250 | 240,536 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 27,898 | 837 | | 18,798 | 564 |
| On Industrial Sites (8.55%) | | 438,457 | 37,488 | | 438,457 | 37,488 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | 178,223 | 4,291 | | 195,800 | 7,639 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,777 | 2,765,166 | 414,852 | 1,722 | 2,783,840 | 412,536 |
| Livestock (4%): | | | | | | |
| Cattle | 22,940 | 7,745,783 | 309,858 | 21,747 | 7,033,451 | 281,314 |
| Sheep | 4,929 | 100,292 | 4,011 | 4,925 | 173,493 | 6,941 |
| Horses | 765 | 446,697 | 17,845 | 856 | 391,725 | 15,669 |
| Swine | 4,501 | 352,328 | 14,094 | 4,173 | 324,992 | 12,999 |
| Other | 28,590 | 55,590 | 2,223 | 28,732 | 59,421 | 2,376 |
| Aircraft (11%) | 45 | 1,311,320 | 144,249 | 49 | 1,939,949 | 213,401 |
| Watercraft (11%) | 167 | 152,734 | 16,801 | 176 | 190,383 | 20,943 |
| Mobile Homes (8.55%) | 330 | 1,788,124 | 152,887 | 314 | 1,823,793 | 155,937 |
| (0% - 7.695%) | 0 | 34,320 | 1,662 | 0 | 33,420 | 1,616 |
| Machinery (11%) | | 1,788,452 | 196,730 | | 1,679,632 | 184,760 |
| Farm Machinery and Equipment (11%) | | 12,156,826 | 1,337,260 | | 13,428,312 | 1,477,124 |
| Manufacturing and Mining Machinery (11%) | | 15,661,437 | 1,722,616 | | 20,754,732 | 2,423,504 |
| Furniture and Fixtures (13%) | | 4,010,682 | 521,419 | | 4,091,017 | 531,844 |
| Agricultural Products In Storage (4%) | | 298,320 | 11,932 | | 715,495 | 28,619 |
| New Industrial Property (3%) | | 347,892 | 10,437 | | 320,851 | 9,626 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 4,724,162 | 664,962 | | 2,188,793 | 200,947 |
| INTRA COUNTY UTILITIES | | 308,650 | 45,696 | | 340,348 | 50,358 |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 35,428,782 | 3,820,420 | | 37,892,996 | 4,168,487 |
| NET PROCEEDS | | 25,421,094 | 25,421,094 | | 27,445,278 | 27,445,278 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 181,149,267 | 42,749,028 | | 192,422,785 | 45,796,324 |

NOTE: Figures shown are as reported to Department of Revenue by County

GOLDEN VALLEY COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 9,407 | 208,810 | 62,648 | 9,736 | 219,129 | 65,741 |
| Non-Irrigated (30%) | 89,575 | 1,745,344 | 523,608 | 90,577 | 1,732,717 | 519,820 |
| Grazing (30%) | 527,730 | 1,462,625 | 438,791 | 538,472 | 1,504,179 | 451,259 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 26,422 | 201,214 | 60,369 | 15,268 | 168,849 | 50,657 |
| Timberland (30%) | 12,791 | 28,299 | 8,496 | 12,721 | 28,032 | 8,412 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 132,513 | 11,328 | | 161,171 | 13,783 |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | 177,361 | 15,166 | | 1,003 | 86 |
| City and Town Lots (8.55%) | | 7,261 | 621 | | 93,705 | 8,014 |
| (0% - 7.695%) | | - | - | | 3,915 | 186 |
| Commercial City and Town Lots (8.55%) | | - | - | | 22,520 | 1,925 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 5,302,739 | 453,503 | | 5,396,616 | 461,411 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 117,563 | 10,052 | | 108,831 | 9,306 |
| (0% - 7.695%) | | - | - | | - | - |
| On City and Town Lots (8.55%) | | 18,533 | 1,583 | | 2,229,751 | 190,645 |
| (0% - 7.695%) | | - | - | | 88,331 | 4,378 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 62,920 | 5,379 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 283 | 424,852 | 62,418 | 332 | 454,918 | 64,362 |
| Livestock (4%): | | | | | | |
| Cattle | 22,244 | 7,417,548 | 296,697 | 24,467 | 7,571,571 | 302,864 |
| Sheep | 7,066 | 219,608 | 8,784 | 6,580 | 221,246 | 8,848 |
| Horses | 455 | 246,415 | 9,841 | 475 | 208,425 | 8,337 |
| Swine | 2,252 | 170,818 | 6,832 | 2,419 | 176,224 | 7,048 |
| Other | 10,680 | 37,800 | 1,512 | 10,864 | 43,896 | 1,755 |
| Aircraft (11%) | 2 | 11,401 | 1,254 | 2 | 21,130 | 2,324 |
| Watercraft (11%) | 13 | 19,185 | 2,112 | 19 | 29,440 | 3,239 |
| Mobile Homes (8.55%) | 26 | 167,098 | 14,285 | 12 | 87,392 | 7,472 |
| (0% - 7.695%) | - | - | - | - | - | - |
| Machinery (11%) | | 13,700 | 1,507 | | 88,016 | 9,682 |
| Farm Machinery and Equipment (11%) | | 4,287,602 | 471,640 | | 4,978,716 | 547,659 |
| Manufacturing and Mining Machinery (11%) | | 875,598 | 96,315 | | 44,166 | 4,858 |
| Furniture and Fixtures (13%) | | 10,073 | 1,309 | | 104,925 | 13,640 |
| Agricultural Products In Storage (4%) | | 452,472 | 18,101 | | 2,309,867 | 92,395 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 103,200 | 8,264 | | 222,509 | 21,951 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 15,327,563 | 1,845,119 | | 18,756,858 | 2,279,743 |
| NET PROCEEDS | | 70,600 | 70,600 | | 72,397 | 72,397 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 39,257,795 | 4,502,755 | | 47,213,365 | 5,239,576 |

NOTE: Figures shown are as reported to Department of Revenue by County

GRANITE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 7,580 | 271,434 | 81,429 | 7,580 | 271,434 | 81,429 |
| Non-Irrigated (30%) | 1,421 | 31,082 | 9,325 | 1,421 | 31,082 | 9,325 |
| Grazing (30%) | 213,208 | 708,147 | 212,460 | 207,667 | 712,656 | 213,815 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 21,093 | 598,076 | 179,422 | 21,139 | 599,786 | 179,933 |
| Timberland (30%) | 125,915 | 815,258 | 244,583 | 125,931 | 817,308 | 245,197 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 4,396,837 | 375,936 | | 4,477,677 | 382,847 |
| (0% - 7.695%) | | 11,560 | 586 | | 13,535 | 767 |
| Commercial Suburban Tracts (8.55%) | | 217,694 | 18,614 | | 220,174 | 18,826 |
| City and Town Lots (8.55%) | | 574,118 | 49,082 | | 552,668 | 47,254 |
| (0% - 7.695%) | | 45,320 | 2,436 | | 43,750 | 2,442 |
| Commercial City and Town Lots (8.55%) | | 205,880 | 17,608 | | 214,420 | 18,333 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 52,150 | 4,458 | | 311,270 | 26,612 |
| New Industrial Sites (3%) | | 21,000 | 630 | | 21,000 | 630 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 3,176,898 | 271,621 | | 3,448,249 | 294,830 |
| (0% - 7.695%) | | - | - | | 3,310 | 85 |
| On Timberland (8.55%) | | 360,030 | 30,784 | | 88,240 | 7,546 |
| On Suburban Tracts (8.55%) | | 4,978,453 | 425,661 | | 6,407,188 | 547,819 |
| (0% - 7.695%) | | 99,010 | 5,597 | | 94,360 | 5,905 |
| On City and Town Lots (8.55%) | | 4,707,632 | 402,503 | | 4,819,339 | 412,054 |
| (0% - 7.695%) | | 248,875 | 13,538 | | 231,805 | 13,098 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 821,782 | 70,267 | | 211,632 | 18,096 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 208,530 | 6,256 | | 208,530 | 6,256 |
| On Industrial Sites (8.55%) | | 278,573 | 23,818 | | 256,853 | 21,961 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 632 | 927,570 | 126,717 | 682 | 1,016,486 | 147,795 |
| Livestock (4%): | | | | | | |
| Cattle | 24,672 | 8,317,314 | 332,695 | 25,580 | 8,140,636 | 325,628 |
| Sheep | 898 | 29,696 | 1,186 | 1,024 | 35,188 | 1,408 |
| Horses | 659 | 351,659 | 14,050 | 717 | 299,325 | 11,974 |
| Swine | 21 | 1,621 | 66 | 55 | 4,571 | 183 |
| Other | 764 | 56,808 | 2,274 | 1,458 | 57,463 | 2,299 |
| Aircraft (11%) | 9 | 87,010 | 9,570 | 7 | 74,615 | 8,209 |
| Watercraft (11%) | 121 | 122,818 | 13,520 | 138 | 151,095 | 16,627 |
| Mobile Homes (8.55%) | 0 | 1,135,154 | 97,074 | 144 | 575,724 | 49,236 |
| (0% - 7.695%) | 0 | 16,728 | 1,054 | 0 | 16,728 | 1,059 |
| Machinery (11%) | | 1,384,732 | 152,325 | | 1,957,480 | 215,325 |
| Farm Machinery and Equipment (11%) | | 2,533,468 | 278,679 | | 2,454,435 | 269,995 |
| Manufacturing and Mining Machinery (11%) | | 621,626 | 68,381 | | 1,179,388 | 129,733 |
| Furniture and Fixtures (13%) | | 633,979 | 82,425 | | 659,713 | 85,763 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | 569,085 | 17,072 | | 597,735 | 17,932 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 127,159 | 14,057 | | 204,081 | 20,027 |
| INTRA COUNTY UTILITIES | | 1,075 | 134 | | 975 | 141 |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 9,382,764 | 1,222,799 | | 10,210,491 | 1,370,607 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | 10,650,306 | 319,510 | | 11,111,713 | 333,352 |
| TOTAL | | 59,778,911 | 5,200,202 | | 62,804,108 | 5,562,353 |

NOTE: Figures shown are as reported to Department of Revenue by County

HILL COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 2,872 | 63,819 | 19,156 | 2,926 | 64,445 | 19,344 |
| Non-Irrigated (30%) | 1,091,601 | 20,537,519 | 6,161,385 | 1,107,285 | 20,823,778 | 6,247,267 |
| Grazing (30%) | 455,354 | 1,602,463 | 480,973 | 439,815 | 1,548,600 | 464,814 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 3,187 | 46,281 | 13,890 | 3,266 | 46,940 | 14,087 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 3,164,274 | 270,569 | | 3,304,793 | 282,584 |
| (0% - 7.695%) | | 21,080 | 965 | | 18,948 | 859 |
| Commercial Suburban Tracts (8.55%) | | 451,073 | 38,566 | | 448,980 | 38,387 |
| City and Town Lots (8.55%) | | 12,066,870 | 1,031,662 | | 11,997,041 | 1,025,687 |
| (0% - 7.695%) | | 248,260 | 12,611 | | 200,622 | 10,263 |
| Commercial City and Town Lots (8.55%) | | 5,694,665 | 486,913 | | 5,845,523 | 499,811 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 133,200 | 11,390 | | 104,691 | 8,952 |
| New Industrial Sites (3%) | | 89,328 | 2,680 | | 89,328 | 2,680 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 25,635,744 | 2,191,866 | | 26,414,682 | 2,258,460 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 16,039,062 | 1,371,332 | | 16,728,301 | 1,430,260 |
| (0% - 7.695%) | | 119,668 | 5,286 | | 106,214 | 4,837 |
| On City and Town Lots (8.55%) | | 71,456,159 | 6,109,522 | | 73,632,532 | 6,295,605 |
| (0% - 7.695%) | | 940,502 | 45,569 | | 763,771 | 38,898 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 715,766 | 21,473 | | 715,766 | 21,473 |
| On Industrial Sites (8.55%) | | 8,540,454 | 730,207 | | 8,841,355 | 755,934 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 3,709 | 6,488,699 | 925,607 | 3,721 | 5,255,849 | 783,101 |
| Livestock (4%): | | | | | | |
| Cattle | 19,188 | 6,589,709 | 263,654 | 19,605 | 6,376,020 | 254,991 |
| Sheep | 1,225 | 40,320 | 1,610 | 927 | 23,920 | 954 |
| Horses | 534 | 293,678 | 11,733 | 596 | 265,070 | 10,603 |
| Swine | 6,425 | 476,733 | 19,069 | 6,894 | 506,962 | 20,275 |
| Other | 15,158 | 38,287 | 1,533 | 14,572 | 36,459 | 1,457 |
| Aircraft (11%) | 59 | 1,332,493 | 146,576 | 57 | 1,346,528 | 148,127 |
| Watercraft (11%) | 438 | 497,362 | 54,714 | 449 | 518,189 | 57,006 |
| Mobile Homes (8.55%) | 0 | 6,261,205 | 535,341 | 1,154 | 6,974,153 | 596,287 |
| (0% - 7.695%) | 0 | 81,391 | 4,136 | 0 | 81,842 | 4,169 |
| Machinery (11%) | | 3,171,712 | 348,906 | | 3,122,066 | 343,426 |
| Farm Machinery and Equipment (11%) | | 34,267,590 | 3,769,430 | | 36,781,959 | 4,046,025 |
| Manufacturing and Mining Machinery (11%) | | 2,252,369 | 247,768 | | 3,806,339 | 426,180 |
| Furniture and Fixtures (13%) | | 7,275,938 | 945,945 | | 8,100,323 | 1,053,080 |
| Agricultural Products In Storage (4%) | | 20,632,874 | 825,316 | | 21,132,581 | 845,300 |
| New Industrial Property (3%) | | 954,989 | 28,650 | | 988,452 | 29,653 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 2,236,464 | 214,088 | | 2,749,478 | 265,440 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | 63,727 | 1,912 | | 55,247 | 1,658 |
| DEPARTMENT ALLOCATIONS | | 37,299,244 | 4,079,719 | | 41,610,043 | 4,672,469 |
| NET PROCEEDS | | 12,394,210 | 12,394,210 | | 12,388,412 | 12,388,412 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 310,215,181 | 43,825,932 | | 323,816,202 | 45,368,815 |

NOTE: Figures shown are as reported to Department of Revenue by County

JEFFERSON COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 11,940 | 330,329 | 99,119 | 11,615 | 326,030 | 97,812 |
| Non-Irrigated (30%) | 26,046 | 406,033 | 121,830 | 26,026 | 406,123 | 121,841 |
| Grazing (30%) | 341,395 | 650,147 | 195,064 | 340,765 | 651,822 | 195,624 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 10,544 | 206,442 | 61,948 | 10,587 | 208,032 | 62,415 |
| Timberland (30%) | 47,503 | 102,055 | 30,632 | 47,356 | 101,722 | 30,529 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 4,897,464 | 418,733 | | 5,397,315 | 461,529 |
| (0% - 7.695%) | | - | - | | 28,472 | 1,497 |
| Commercial Suburban Tracts (8.55%) | | 0 | 0 | | 108,514 | 9,279 |
| City and Town Lots (8.55%) | | 1,141,597 | 97,607 | | 1,138,204 | 97,360 |
| (0% - 7.695%) | | 89,057 | 4,083 | | 67,885 | 3,390 |
| Commercial City and Town Lots (8.55%) | | 366,180 | 31,308 | | 282,358 | 24,150 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 28,610 | 2,446 | | 167,643 | 14,334 |
| New Industrial Sites (3%) | | 161,100 | 4,833 | | 161,100 | 4,833 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 5,193,757 | 444,116 | | 5,366,094 | 458,807 |
| (0% - 7.695%) | | - | - | | 30,280 | 1,718 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 19,145,516 | 1,637,000 | | 21,439,012 | 1,833,047 |
| (0% - 7.695%) | | - | - | | 254,080 | 7,219 |
| On City and Town Lots (8.55%) | | 11,762,402 | 1,005,735 | | 10,473,639 | 895,504 |
| (0% - 7.695%) | | 620,717 | 28,466 | | 421,272 | 20,608 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 584,657 | 49,987 | | 575,010 | 49,164 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 6,020,080 | 180,604 | | 6,020,080 | 180,602 |
| On Industrial Sites (8.55%) | | 3,748,143 | 320,466 | | 3,760,943 | 321,561 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,580 | 3,123,984 | 469,951 | 1,465 | 1,939,870 | 279,913 |
| Livestock (4%): | | | | | | |
| Cattle | 21,068 | 7,046,702 | 281,880 | 21,035 | 6,847,923 | 273,887 |
| Sheep | 684 | 22,714 | 908 | 527 | 12,791 | 511 |
| Horses | 985 | 561,542 | 22,423 | 1,043 | 458,701 | 18,348 |
| Swine | 750 | 59,768 | 2,392 | 860 | 64,668 | 2,583 |
| Other | 0 | 26,136 | 1,051 | 3,218 | 34,922 | 1,417 |
| Aircraft (11%) | 7 | 175,375 | 19,292 | 4 | 69,150 | 7,607 |
| Watercraft (11%) | 234 | 223,925 | 24,680 | 210 | 257,564 | 28,336 |
| Mobile Homes (8.55%) | 0 | 1,661,514 | 141,797 | 455 | 1,946,489 | 166,422 |
| (0% - 7.695%) | 0 | 72,190 | 2,910 | 20 | 80,870 | 4,325 |
| Machinery (11%) | | 1,852,592 | 203,750 | | 1,105,866 | 121,250 |
| Farm Machinery and Equipment (11%) | | 3,287,714 | 361,649 | | 3,445,420 | 379,019 |
| Manufacturing and Mining Machinery (11%) | | 8,492,918 | 934,270 | | 7,760,210 | 853,626 |
| Furniture and Fixtures (13%) | | 801,021 | 104,131 | | 932,666 | 121,246 |
| Agricultural Products In Storage (4%) | | - | - | | 956,444 | 38,258 |
| New Industrial Property (3%) | | 18,782,741 | 563,482 | | 18,989,310 | 569,679 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 256,602 | 27,022 | | 347,455 | 36,060 |
| INTRA COUNTY UTILITIES | | 2,100 | 332 | | 2,050 | 265 |
| INTRA COUNTY COOPERATIVES | | 3,505 | 105 | | 8,850 | 265 |
| DEPARTMENT ALLOCATIONS | | 21,452,294 | 2,875,847 | | 53,168,960 | 6,748,544 |
| NET PROCEEDS | | 70,180 | 70,180 | | 48,851 | 48,851 |
| GROSS PROCEEDS | | 21,993 | 660 | | 26,449,164 | 793,476 |
| TOTAL | | 123,451,796 | 10,842,689 | | 182,313,824 | 15,386,711 |

NOTE: Figures shown are as reported to Department of Revenue by County

JUDITH BASIN COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 1,383 | 46,015 | 13,805 | 1,085 | 41,515 | 12,455 |
| Non-Irrigated (30%) | 219,187 | 6,178,348 | 1,853,507 | 224,273 | 6,191,125 | 1,857,344 |
| Grazing (30%) | 495,897 | 3,065,846 | 919,728 | 491,017 | 3,083,003 | 924,922 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 55,740 | 1,250,246 | 375,077 | 56,272 | 1,232,908 | 369,877 |
| Timberland (30%) | 5,137 | 13,918 | 4,188 | 5,916 | 30,313 | 9,105 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 354,608 | 30,296 | | 360,818 | 30,826 |
| (0% - 7.695%) | | 3,075 | 154 | | 1,175 | 49 |
| Commercial Suburban Tracts (8.55%) | | 7,105 | 607 | | 8,995 | 769 |
| City and Town Lots (8.55%) | | 986,901 | 84,357 | | 983,201 | 84,038 |
| (0% - 7.695%) | | 10,605 | 585 | | 7,275 | 368 |
| Commercial City and Town Lots (8.55%) | | 132,440 | 11,324 | | 128,370 | 10,979 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 10,763,135 | 920,228 | | 11,221,492 | 959,427 |
| (0% - 7.695%) | | 15,205 | 1,070 | | 11,695 | 800 |
| On Timberland (8.55%) | | 14,781 | 1,264 | | - | - |
| On Suburban Tracts (8.55%) | | 1,316,154 | 112,533 | | 1,185,442 | 101,357 |
| (0% - 7.695%) | | 34,236 | 1,800 | | 15,355 | 713 |
| On City and Town Lots (8.55%) | | 4,965,646 | 424,564 | | 5,108,484 | 436,777 |
| (0% - 7.695%) | | 95,864 | 5,442 | | 72,854 | 3,616 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 542,885 | 46,413 | | 591,808 | 50,600 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | - | - |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 1,458,837 | 208,446 | 921 | 1,266,734 | 182,851 |
| Livestock (4%): | | | | | | |
| Cattle | 46,805 | 15,784,717 | 631,388 | 46,079 | 14,941,040 | 597,568 |
| Sheep | 6,844 | 217,936 | 8,719 | 8,120 | 220,081 | 8,797 |
| Horses | 889 | 490,609 | 19,624 | 874 | 380,625 | 15,225 |
| Swine | 986 | 77,927 | 3,117 | 1,044 | 80,279 | 3,210 |
| Other | 5,989 | 221,792 | 8,871 | 6,838 | 221,934 | 8,878 |
| Aircraft (11%) | 0 | 116,034 | 12,764 | 11 | 183,550 | 20,192 |
| Watercraft (11%) | 0 | 102,578 | 11,284 | 63 | 81,018 | 8,912 |
| Mobile Homes (8.55%) | 219 | 1,216,194 | 103,991 | 228 | 1,363,137 | 116,552 |
| (0% - 7.695%) | 0 | 6,428 | 409 | 0 | 5,533 | 378 |
| Machinery (11%) | | 3,002 | 331 | | 104,671 | 11,512 |
| Farm Machinery and Equipment (11%) | | 9,143,652 | 1,005,813 | | 9,389,226 | 1,032,807 |
| Manufacturing and Mining Machinery (11%) | | 172,629 | 18,990 | | 161,576 | 17,774 |
| Furniture and Fixtures (13%) | | 480,852 | 62,513 | | 363,731 | 47,282 |
| Agricultural Products In Storage (4%) | | 1,356,482 | 54,257 | | 1,003,766 | 40,151 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 212,510 | 22,709 | | 177,826 | 18,341 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 14,478,042 | 1,779,298 | | 16,410,025 | 2,047,771 |
| NET PROCEEDS | | 39,841 | 39,841 | | 76,650 | 76,650 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 75,377,075 | 8,799,307 | | 76,707,230 | 9,108,873 |

NOTE: Figures shown are as reported to Department of Revenue by County

LAKE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 | TAXABLE VALUE | QUANTITY | 1984 | TAXABLE VALUE |
|--|----------|-----------------|------------------|----------|-----------------|------------------|
| | | MARKET VALUE | | | MARKET VALUE | |
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 102,178 | 2,234,318 | 670,295 | 102,971 | 2,473,624 | 742,089 |
| Non-Irrigated (30%) | 14,122 | 661,806 | 198,543 | 14,221 | 666,922 | 200,078 |
| Grazing (30%) | 163,897 | 908,131 | 272,440 | 161,930 | 912,978 | 273,896 |
| Orchard Land (30%) | 1,011 | 198,763 | 59,629 | 1,036 | 202,988 | 60,896 |
| Wild Hay (30%) | 12,086 | 215,129 | 64,539 | 11,852 | 211,186 | 63,357 |
| Timberland (30%) | 105,807 | 910,065 | 273,022 | 105,005 | 876,360 | 262,908 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 65,461,298 | 5,596,943 | | 66,204,419 | 5,660,478 |
| (0% - 7.695%) | | 445,777 | 25,206 | | 392,980 | 21,633 |
| Commercial Suburban Tracts (8.55%) | | 2,960,082 | 253,087 | | 2,728,799 | 233,314 |
| City and Town Lots (8.55%) | | 4,075,982 | 348,497 | | 4,130,585 | 353,166 |
| (0% - 7.695%) | | 212,222 | 10,225 | | 211,080 | 10,532 |
| Commercial City and Town Lots (8.55%) | | 1,762,742 | 150,716 | | 1,670,684 | 142,842 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 52,288 | 4,471 | | 132,599 | 11,337 |
| New Industrial Sites (3%) | | 4,787 | 144 | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 22,995,515 | 1,966,118 | | 22,544,570 | 1,927,559 |
| (0% - 7.695%) | | 219,734 | 8,688 | | 303,460 | 14,334 |
| On Timberland (8.55%) | | 419,908 | 35,902 | | 796,327 | 68,087 |
| On Suburban Tracts (8.55%) | | 71,166,252 | 6,084,717 | | 73,256,319 | 6,263,417 |
| (0% - 7.695%) | | 905,159 | 40,890 | | 812,324 | 37,550 |
| On City and Town Lots (8.55%) | | 29,892,908 | 2,555,844 | | 30,152,653 | 2,578,052 |
| (0% - 7.695%) | | 1,003,239 | 47,999 | | 1,029,446 | 50,837 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 65,313 | 1,959 | | - | - |
| On Industrial Sites (8.55%) | | 799,700 | 68,374 | | 1,862,715 | 159,262 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 3,312 | 3,168,631 | 392,707 | 3,016 | 2,617,796 | 358,499 |
| Livestock (4%): | | | | | | |
| Cattle | 41,322 | 14,239,649 | 569,594 | 41,630 | 13,630,888 | 545,228 |
| Sheep | 4,277 | 134,866 | 5,391 | 4,591 | 128,805 | 5,154 |
| Horses | 2,138 | 1,198,882 | 47,960 | 2,364 | 1,019,100 | 40,764 |
| Swine | 1,364 | 110,912 | 4,438 | 3,155 | 252,680 | 10,105 |
| Other | 7,527 | 238,792 | 9,552 | 7,890 | 198,123 | 7,924 |
| Aircraft (11%) | 20 | 303,767 | 33,415 | 38 | 622,011 | 68,424 |
| Watercraft (11%) | 1,777 | 2,106,398 | 231,704 | 1,452 | 2,144,895 | 235,939 |
| Mobile Homes (8.55%) | 772 | 3,436,699 | 293,838 | 1,433 | 6,327,599 | 541,095 |
| (0% - 7.695%) | 0 | 195,448 | 10,904 | 52 | 243,313 | 14,103 |
| Machinery (11%) | | 1,187,182 | 130,590 | | 1,145,016 | 126,186 |
| Farm Machinery and Equipment (11%) | | 8,725,765 | 959,837 | | 9,589,472 | 1,054,843 |
| Manufacturing and Mining Machinery (11%) | | 3,457,743 | 380,350 | | 3,187,949 | 350,675 |
| Furniture and Fixtures (13%) | | 5,016,174 | 652,104 | | 5,578,565 | 725,216 |
| Agricultural Products In Storage (4%) | | 258,977 | 10,359 | | 364,955 | 14,598 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,824,516 | 194,852 | | 1,635,021 | 161,836 |
| INTRA COUNTY UTILITIES | | 484,299 | 77,487 | | - | - |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 26,380,899 | 3,061,944 | | 26,857,726 | 3,046,933 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 280,040,717 | 25,805,274 | | 287,116,932 | 26,443,146 |

NOTE: Figures shown are as reported to Department of Revenue by County

LEWIS AND CLARK COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|-------------------|-----------|-------------------------|-------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 41,592 | 1,084,105 | 325,231 | 85,578 | 1,077,841 | 323,435 |
| Non-Irrigated (30%) | 36,309 | 778,820 | 233,646 | 57,385 | 778,919 | 233,723 |
| Grazing (30%) | 743,399 | 2,930,591 | 879,177 | 2,841,130 | 2,844,589 | 853,714 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 17,992 | 319,659 | 95,898 | 41,248 | 308,487 | 92,546 |
| Timberland (30%) | 117,437 | 541,359 | 162,408 | 112,806 | 519,341 | 155,802 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 18,897,849 | 1,615,766 | | 20,256,802 | 1,726,758 |
| (0% - 7.695%) | | 92,765 | 5,334 | | 93,815 | 5,158 |
| Commercial Suburban Tracts (8.55%) | | 1,911,872 | 163,465 | | 1,899,685 | 162,439 |
| City and Town Lots (8.55%) | | 20,333,494 | 1,738,514 | | 20,864,003 | 1,778,629 |
| (0% - 7.695%) | | 311,036 | 17,584 | | 248,402 | 11,634 |
| Commercial City and Town Lots (8.55%) | | 14,718,929 | 1,258,468 | | 15,649,210 | 1,322,321 |
| Qualified Golf Courses (4.275%) | | 86,054 | 3,679 | | 86,054 | 3,679 |
| Industrial Sites (8.55%) | | 76,940 | 6,578 | | 76,940 | 6,578 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 9,699,343 | 829,294 | | 11,354,553 | 970,810 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 106,585,591 | 9,113,068 | | 114,153,364 | 9,692,412 |
| (0% - 7.695%) | | 841,339 | 45,913 | | 894,897 | 44,691 |
| On City and Town Lots (8.55%) | | 210,645,900 | 18,010,224 | | 217,849,235 | 18,579,959 |
| (0% - 7.695%) | | 2,028,227 | 116,964 | | 1,684,259 | 77,763 |
| On Qualified Golf Courses (4.275%) | | 369,547 | 15,798 | | 369,547 | 15,798 |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 453,900 | 13,617 | | 453,900 | 13,617 |
| On Industrial Sites (8.55%) | | 3,676,386 | 314,331 | | 3,860,381 | 330,063 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | 138,420 | 10,809 | | 108,420 | 9,270 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 8 | 8,960,963 | 1,239,383 | 10 | 8,384,480 | 1,187,861 |
| Livestock (4%): | | | | | | |
| Cattle | 30,586 | 10,216,615 | 408,663 | 29,461 | 9,447,270 | 377,892 |
| Sheep | 8,994 | 298,700 | 11,949 | 8,752 | 286,658 | 11,466 |
| Horses | 1,580 | 915,251 | 36,611 | 1,823 | 744,279 | 29,771 |
| Swine | 780 | 58,204 | 2,328 | 890 | 67,826 | 2,713 |
| Other | 9,891 | 88,516 | 3,540 | 10,588 | 123,138 | 4,925 |
| Aircraft (11%) | 49 | 1,017,558 | 111,932 | 73 | 2,438,303 | 268,214 |
| Watercraft (11%) | 198 | 193,747 | 21,312 | 0 | 1,349,944 | 148,494 |
| Mobile Homes (8.55%) | 2,044 | 11,168,213 | 954,882 | 2,000 | 11,531,038 | 985,904 |
| (0% - 7.695%) | 0 | 160,313 | 8,358 | 0 | 159,026 | 8,532 |
| Machinery (11%) | | 4,271,017 | 469,812 | | 2,159,075 | 237,498 |
| Farm Machinery and Equipment (11%) | | 4,189,165 | 460,808 | | 4,379,906 | 481,790 |
| Manufacturing and Mining Machinery (11%) | | 13,505,411 | 1,485,595 | | 20,618,776 | 2,268,065 |
| Furniture and Fixtures (13%) | | 16,629,171 | 2,161,793 | | 21,651,752 | 2,814,728 |
| Agricultural Products In Storage (4%) | | 6,646 | 266 | | 34,937 | 1,397 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 33,487,442 | 1,004,623 | | 34,021,579 | 1,020,647 |
| Other Personal Property (3% - 16%) | | 6,561,239 | 621,289 | | 8,092,691 | 755,745 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 85,927,666 | 11,616,875 | | 96,665,669 | 13,085,394 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 594,177,963 | 55,595,785 | | 637,588,991 | 60,101,835 |

NOTE: Figures shown are as reported to Department of Revenue by County

LIBERTY COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 694 | 16,050 | 4,817 | 693 | 16,050 | 4,817 |
| Non-Irrigated (30%) | 543,453 | 10,905,821 | 3,271,804 | 543,425 | 10,885,777 | 3,265,789 |
| Grazing (30%) | 248,309 | 1,028,304 | 308,555 | 248,701 | 1,029,353 | 308,871 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 4,475 | 49,673 | 0 | 4,475 | 49,673 | 14,901 |
| Timberland (30%) | 0 | 0 | 14,901 | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 79,573 | 6,805 | | 80,970 | 6,924 |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | - | - | | - | - |
| City and Town Lots (8.55%) | | 909,825 | 77,802 | | 942,875 | 80,629 |
| (0% - 7.695%) | | - | - | | 96,948 | 5,534 |
| Commercial City and Town Lots (8.55%) | | 45,217 | 3,866 | | 45,217 | 3,866 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 15,622,160 | 1,335,695 | | 15,785,366 | 1,349,642 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 81,574 | 6,975 | | 2,866,103 | 245,055 |
| (0% - 7.695%) | | - | - | | - | - |
| On City and Town Lots (8.55%) | | 8,560,143 | 731,886 | | 5,970,161 | 510,434 |
| (0% - 7.695%) | | 122,015 | 7,206 | | - | - |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | - | - |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 1,503,700 | 237,379 | 10 | 1,688,711 | 253,087 |
| Livestock (4%): | | | | | | |
| Cattle | 9,544 | 3,325,063 | 133,018 | 9,453 | 3,352,668 | 134,090 |
| Sheep | 149 | 5,960 | 238 | 171 | 7,285 | 291 |
| Horses | 144 | 84,226 | 3,362 | 187 | 81,182 | 3,247 |
| Swine | 3,952 | 307,882 | 12,315 | 5,236 | 398,173 | 15,926 |
| Other | 23,100 | 25,800 | 1,032 | 21,166 | 22,307 | 892 |
| Aircraft (11%) | 0 | 196,840 | 21,654 | 16 | 277,271 | 30,505 |
| Watercraft (11%) | 0 | 124,915 | 13,741 | 0 | 175,663 | 19,605 |
| Mobile Homes (8.55%) | 181 | 1,016,974 | 86,952 | 0 | 1,168,003 | 99,864 |
| (0% - 7.695%) | 0 | 1,175 | 50 | 0 | 1,175 | 50 |
| Machinery (11%) | | 99,315 | 10,924 | | 237,956 | 20,776 |
| Farm Machinery and Equipment (11%) | | 16,638,642 | 1,830,253 | | 19,195,224 | 2,111,470 |
| Manufacturing and Mining Machinery (11%) | | 2,429,162 | 267,215 | | 1,814,529 | 199,604 |
| Furniture and Fixtures (13%) | | 369,230 | 48,001 | | 365,433 | 47,508 |
| Agricultural Products In Storage (4%) | | 6,629,571 | 265,181 | | 7,910,189 | 316,409 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 840,706 | 118,553 | | 579,902 | 83,051 |
| INTRA COUNTY UTILITIES | | 5,814 | 640 | | - | - |
| INTRA COUNTY COOPERATIVES | | 304,928 | 9,147 | | 342,937 | 10,288 |
| DEPARTMENT ALLOCATIONS | | 10,348,403 | 978,316 | | 11,243,858 | 1,043,910 |
| NET PROCEEDS | | 9,167,446 | 9,167,446 | | 9,974,026 | 9,974,026 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 90,846,107 | 18,975,729 | | 96,604,985 | 20,161,061 |

NOTE: Figures shown are as reported to Department of Revenue by County

LINCOLN COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 5,008 | 78,788 | 23,644 | 5,019 | 79,353 | 23,817 |
| Non-Irrigated (30%) | 423 | 8,034 | 2,415 | 423 | 8,034 | 2,414 |
| Grazing (30%) | 35,969 | 158,035 | 47,458 | 35,787 | 157,243 | 47,236 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 6,624 | 126,694 | 38,010 | 6,601 | 126,329 | 37,900 |
| Timberland (30%) | 431,417 | 4,364,891 | 1,309,542 | 431,368 | 4,454,839 | 1,336,548 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 32,789,178 | 2,803,633 | | 33,774,134 | 2,887,841 |
| (0% - 7.695%) | | 805,348 | 45,075 | | 506,031 | 28,801 |
| Commercial Suburban Tracts (8.55%) | | 3,998,635 | 341,873 | | 4,021,498 | 343,831 |
| City and Town Lots (8.55%) | | 6,019,253 | 514,766 | | 6,184,106 | 528,867 |
| (0% - 7.695%) | | 532,207 | 29,179 | | 363,985 | 20,800 |
| Commercial City and Town Lots (8.55%) | | 3,781,455 | 323,314 | | 3,810,650 | 325,810 |
| Qualified Golf Courses (4.275%) | | 41,015 | 1,753 | | 41,015 | 1,753 |
| Industrial Sites (8.55%) | | 1,544,073 | 132,021 | | 1,570,825 | 134,308 |
| New Industrial Sites (3%) | | 32,160 | 965 | | 32,160 | 965 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 7,602,253 | 649,742 | | 8,201,300 | 701,228 |
| (0% - 7.695%) | | 37,329 | 758 | | 15,162 | 0 |
| On Timberland (8.55%) | | 1,746,211 | 149,299 | | 2,052,148 | 175,458 |
| On Suburban Tracts (8.55%) | | 50,175,553 | 4,290,063 | | 53,317,368 | 4,558,696 |
| (0% - 7.695%) | | 1,557,719 | 86,974 | | 1,052,446 | 59,910 |
| On City and Town Lots (8.55%) | | 31,062,091 | 2,655,801 | | 32,129,872 | 2,747,088 |
| (0% - 7.695%) | | 1,240,595 | 68,556 | | 781,038 | 43,276 |
| On Qualified Golf Courses (4.275%) | | 251,641 | 10,758 | | 251,641 | 10,758 |
| On Right-Of-Way (8.55%) | | 2,276 | 195 | | 2,276 | 195 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 5,440,160 | 163,205 | | 5,480,444 | 164,413 |
| On Industrial Sites (8.55%) | | 13,278,170 | 1,135,282 | | 13,112,682 | 1,121,132 |
| New Industry Exemption (4.275% - 7.695%) | | 216,918 | 9,273 | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 5,424,330 | 758,425 | 0 | 5,249,621 | 766,871 |
| Livestock (4%): | | | | | | |
| Cattle | 5,266 | 1,910,353 | 76,468 | 5,165 | 1,772,458 | 70,833 |
| Sheep | 299 | 11,344 | 452 | 257 | 9,605 | 384 |
| Horses | 901 | 500,003 | 19,975 | 1,003 | 445,800 | 17,832 |
| Swine | 287 | 23,503 | 940 | 280 | 23,237 | 932 |
| Other | 1,869 | 9,015 | 359 | 2,136 | 17,581 | 697 |
| Aircraft (11%) | 0 | 278,757 | 30,661 | 0 | 324,188 | 35,666 |
| Watercraft (11%) | 0 | 741,847 | 81,843 | 0 | 978,967 | 107,752 |
| Mobile Homes (8.55%) | 918 | 4,608,292 | 385,929 | 0 | 5,378,570 | 459,912 |
| (0% - 7.695%) | 0 | 142,996 | 8,273 | 0 | 344,491 | 19,134 |
| Machinery (11%) | | 9,586,244 | 1,053,573 | | 11,211,182 | 1,223,141 |
| Farm Machinery and Equipment (11%) | | 1,136,285 | 124,988 | | 1,405,086 | 154,558 |
| Manufacturing and Mining Machinery (11%) | | 33,110,271 | 3,642,131 | | 20,981,026 | 2,307,912 |
| Furniture and Fixtures (13%) | | 4,316,651 | 561,159 | | 4,538,917 | 590,069 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | 41,077,602 | 1,232,328 | | 40,465,897 | 1,213,977 |
| Pollution Control Facilities (3%) | | 3,723,180 | 111,695 | | 5,276,637 | 158,298 |
| Other Personal Property (3% - 16%) | | 9,301,517 | 1,042,717 | | 9,540,040 | 1,044,663 |
| INTRA COUNTY UTILITIES | | 74,523 | 11,375 | | 55,046 | 8,443 |
| INTRA COUNTY COOPERATIVES | | 1,433,004 | 42,992 | | 1,625,335 | 48,762 |
| DEPARTMENT ALLOCATIONS | | 23,887,115 | 2,773,233 | | 30,081,883 | 3,531,276 |
| NET PROCEEDS | | 4,517,301 | 4,517,301 | | 4,590,039 | 4,590,039 |
| GROSS PROCEEDS | | 44,544,454 | 1,336,334 | | 55,214,877 | 1,656,446 |
| TOTAL | | 357,249,269 | 32,646,705 | | 371,057,062 | 33,310,642 |

NOTE: Figures shown are as reported to Department of Revenue by County

MADISON COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 77,208 | 2,846,683 | 854,045 | 76,876 | 2,842,687 | 852,806 |
| Non-Irrigated (30%) | 23,335 | 555,916 | 166,800 | 20,100 | 534,978 | 160,493 |
| Grazing (30%) | 903,558 | 3,074,975 | 922,543 | 881,336 | 3,081,391 | 924,417 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 22,369 | 537,060 | 161,143 | 20,561 | 540,027 | 162,009 |
| Timberland (30%) | 61,481 | 177,697 | 53,320 | 54,752 | 147,646 | 44,294 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 9,149,626 | 782,303 | | 9,427,207 | 806,030 |
| (0% - 7.695%) | | 45,681 | 2,109 | | 36,736 | 1,754 |
| Commercial Suburban Tracts (8.55%) | | 1,508,969 | 129,025 | | 2,398,507 | 205,072 |
| City and Town Lots (8.55%) | | 4,149,859 | 354,818 | | 4,635,092 | 396,302 |
| (0% - 7.695%) | | 118,806 | 6,078 | | 99,559 | 5,266 |
| Commercial City and Town Lots (8.55%) | | 900,323 | 76,987 | | 935,401 | 79,977 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 28,695 | 2,458 | | 29,505 | 2,523 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 14,452,248 | 1,235,682 | | 14,992,706 | 1,281,877 |
| (0% - 7.695%) | | 99,385 | 4,745 | | 81,902 | 4,689 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 15,312,038 | 1,309,198 | | 16,659,080 | 1,424,352 |
| (0% - 7.695%) | | 152,053 | 8,112 | | 160,408 | 8,775 |
| On City and Town Lots (8.55%) | | 22,652,461 | 1,936,807 | | 24,122,839 | 2,062,505 |
| (0% - 7.695%) | | 609,787 | 32,422 | | 536,907 | 28,864 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 170,902 | 14,612 | | 240,902 | 20,597 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,621 | 2,416,179 | 354,866 | 1,629 | 3,909,493 | 580,964 |
| Livestock (4%): | | | | | | |
| Cattle | 82,060 | 27,084,983 | 1,083,432 | 72,027 | 23,099,520 | 923,974 |
| Sheep | 15,155 | 509,550 | 20,376 | 15,327 | 504,727 | 20,187 |
| Horses | 1,765 | 1,017,615 | 40,667 | 2,701 | 1,286,025 | 51,441 |
| Swine | 1,505 | 119,508 | 4,781 | 1,415 | 111,225 | 4,448 |
| Other | 2,904 | 100,708 | 4,028 | 3,214 | 101,746 | 4,071 |
| Aircraft (11%) | 24 | 431,508 | 47,476 | 23 | 419,031 | 46,096 |
| Watercraft (11%) | 225 | 210,781 | 23,194 | 211 | 176,813 | 19,451 |
| Mobile Homes (8.55%) | 449 | 2,822,305 | 241,315 | 463 | 3,074,384 | 262,849 |
| (0% - 7.695%) | 0 | 46,450 | 1,707 | 0 | 35,060 | 1,575 |
| Machinery (11%) | | 705,762 | 77,642 | | 1,086,228 | 119,485 |
| Farm Machinery and Equipment (11%) | | 11,730,779 | 1,290,406 | | 11,066,753 | 1,217,342 |
| Manufacturing and Mining Machinery (11%) | | 8,563,173 | 941,959 | | 7,876,233 | 866,386 |
| Furniture and Fixtures (13%) | | 1,590,108 | 206,723 | | 1,784,226 | 231,951 |
| Agricultural Products In Storage (4%) | | 1,124,612 | 44,984 | | 4,992 | 200 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 562,923 | 51,236 | | 532,294 | 50,738 |
| INTRA COUNTY UTILITIES | | | | | | |
| - | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | | | | | |
| - | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | | | | | |
| - | | 15,328,095 | 1,674,234 | | 13,319,775 | 1,735,780 |
| NET PROCEEDS | | | | | | |
| - | | 1,504,516 | 1,504,516 | | 1,453,064 | 1,453,064 |
| GROSS PROCEEDS | | | | | | |
| - | | 28,920 | 868 | | 3,915,209 | 117,457 |
| TOTAL | | | | | | |
| - | | 152,441,639 | 15,667,617 | | 155,260,278 | 16,180,061 |

NOTE: Figures shown are as reported to Department of Revenue by County

MCCONE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 4,821 | 101,480 | 30,444 | 4,821 | 101,480 | 30,444 |
| Non-Irrigated (30%) | 488,956 | 8,419,660 | 2,525,898 | 484,872 | 8,407,440 | 2,522,232 |
| Grazing (30%) | 836,688 | 2,360,860 | 708,258 | 840,001 | 2,370,890 | 711,267 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 5,531 | 84,690 | 25,407 | 5,671 | 86,740 | 26,022 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 49,520 | 4,235 | | 56,780 | 4,858 |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | 11,120 | 955 | | 60,120 | 5,143 |
| City and Town Lots (8.55%) | | 699,045 | 59,770 | | 695,825 | 59,496 |
| (0% - 7.695%) | | 14,540 | 832 | | 10,110 | 539 |
| Commercial City and Town Lots (8.55%) | | 228,180 | 19,510 | | 236,420 | 20,217 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 12,083,040 | 1,033,106 | | 13,304,910 | 1,137,537 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 1,431,020 | 122,355 | | 1,509,499 | 129,068 |
| (0% - 7.695%) | | - | - | | - | - |
| On City and Town Lots (8.55%) | | 6,778,660 | 579,590 | | 7,242,697 | 619,263 |
| (0% - 7.695%) | | 95,320 | 5,470 | | 59,310 | 3,244 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | - | - |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,255 | 2,052,938 | 309,802 | 1,226 | 1,808,920 | 271,356 |
| Livestock (4%): | | | | | | |
| Cattle | 28,792 | 9,960,089 | 398,402 | 29,391 | 9,750,709 | 390,011 |
| Sheep | 17,052 | 580,290 | 23,211 | 16,967 | 580,414 | 23,221 |
| Horses | 792 | 426,906 | 17,058 | 849 | 353,850 | 14,154 |
| Swine | 730 | 60,989 | 2,439 | 1,048 | 87,428 | 3,496 |
| Other | 325 | 15,400 | 616 | 693 | 31,970 | 1,280 |
| Aircraft (11%) | 31 | 254,433 | 27,993 | 36 | 346,388 | 38,107 |
| Watercraft (11%) | 149 | 222,661 | 24,503 | 136 | 235,180 | 25,872 |
| Mobile Homes (8.55%) | 139 | 753,400 | 64,416 | 137 | 802,737 | 68,672 |
| (0% - 7.695%) | - | - | - | - | - | - |
| Machinery (11%) | | 25,204 | 2,773 | | 24,407 | 2,692 |
| Farm Machinery and Equipment (11%) | | 19,311,708 | 2,124,290 | | 20,281,313 | 2,230,945 |
| Manufacturing and Mining Machinery (11%) | | 895,450 | 98,500 | | 5,051,502 | 560,297 |
| Furniture and Fixtures (13%) | | 376,031 | 48,885 | | 656,493 | 85,352 |
| Agricultural Products In Storage (4%) | | 7,599,887 | 304,000 | | 7,884,680 | 315,393 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 350,219 | 35,176 | | 435,992 | 41,491 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | 74,448 | 2,236 | | 80,660 | 2,418 |
| DEPARTMENT ALLOCATIONS | | 8,279,084 | 595,506 | | 8,347,886 | 576,695 |
| NET PROCEEDS | | 1,218,771 | 1,218,771 | | 860,891 | 860,891 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 84,815,043 | 10,414,407 | | 91,763,641 | 10,781,673 |

NOTE: Figures shown are as reported to Department of Revenue by County

MEAGHER COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 21,819 | 425,030 | 127,528 | 21,978 | 427,332 | 128,219 |
| Non-Irrigated (30%) | 30,350 | 778,377 | 233,524 | 32,406 | 820,071 | 246,033 |
| Grazing (30%) | 819,414 | 2,835,763 | 850,851 | 819,498 | 2,830,185 | 849,185 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 32,869 | 590,699 | 177,222 | 32,857 | 590,352 | 177,118 |
| Timberland (30%) | 87,692 | 198,280 | 59,548 | 85,997 | 194,158 | 58,308 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 989,714 | 84,650 | | 1,170,955 | 100,147 |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | 23,794 | 2,036 | | 23,794 | 2,036 |
| City and Town Lots (8.55%) | | 776,804 | 66,421 | | 777,781 | 66,506 |
| (0% - 7.695%) | | 46,071 | 2,413 | | 46,359 | 2,257 |
| Commercial City and Town Lots (8.55%) | | 269,567 | 23,045 | | 269,522 | 23,043 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 43,392 | 3,709 | | 24,821 | 2,121 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 4,789,651 | 409,515 | | 4,636,491 | 396,418 |
| (0% - 7.695%) | | 9,664 | 450 | | 7,994 | 456 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 1,960,657 | 167,640 | | 1,818,277 | 155,468 |
| (0% - 7.695%) | | 9,419 | 403 | | 9,419 | 483 |
| On City and Town Lots (8.55%) | | 6,065,520 | 518,605 | | 6,386,900 | 546,084 |
| (0% - 7.695%) | | 232,133 | 11,660 | | 228,936 | 10,944 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 231,950 | 6,959 | | 231,950 | 6,959 |
| On Industrial Sites (8.55%) | | 235,038 | 20,096 | | 450,893 | 38,552 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 703 | 947,344 | 140,474 | 632 | 791,430 | 114,097 |
| Livestock (4%): | | | | | | |
| Cattle | 50,094 | 16,330,446 | 653,224 | 50,631 | 15,627,495 | 625,072 |
| Sheep | 5,607 | 156,734 | 6,267 | 5,164 | 117,475 | 4,698 |
| Horses | 830 | 466,860 | 18,660 | 811 | 354,900 | 14,196 |
| Swine | 899 | 70,218 | 2,808 | 797 | 61,334 | 2,453 |
| Other | 11,253 | 61,189 | 2,447 | 10,979 | 33,741 | 1,344 |
| Aircraft (11%) | 9 | 68,935 | 7,583 | 8 | 73,830 | 8,122 |
| Watercraft (11%) | 86 | 60,295 | 6,649 | 61 | 64,970 | 7,160 |
| Mobile Homes (8.55%) | 141 | 620,932 | 53,094 | 53 | 192,455 | 16,460 |
| (0% - 7.695%) | 0 | 33,570 | 1,020 | 8 | 35,655 | 1,458 |
| Machinery (11%) | | 1,949,998 | 214,502 | | 724,647 | 79,714 |
| Farm Machinery and Equipment (11%) | | 4,138,525 | 455,241 | | 4,523,935 | 497,642 |
| Manufacturing and Mining Machinery (11%) | | 1,490,934 | 164,002 | | 326,920 | 35,963 |
| Furniture and Fixtures (13%) | | 433,869 | 56,402 | | 472,147 | 61,390 |
| Agricultural Products In Storage (4%) | | 18,816 | 753 | | 7,520 | 300 |
| New Industrial Property (3%) | | 911,975 | 27,359 | | 850,565 | 25,517 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 281,643 | 26,374 | | 268,327 | 26,417 |
| INTRA COUNTY UTILITIES | | 150 | 17 | | 150 | 17 |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 23,796,104 | 2,876,928 | | 28,764,361 | 3,475,222 |
| NET PROCEEDS | | - | - | | 146,555 | 146,555 |
| GROSS PROCEEDS | | 56,818 | 1,705 | | - | - |
| TOTAL | | 72,406,878 | 7,481,784 | | 74,384,602 | 7,954,134 |

NOTE: Figures shown are as reported to Department of Revenue by County

MINERAL COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 1,958 | 70,409 | 21,128 | 1,956 | 70,559 | 21,172 |
| Non-Irrigated (30%) | 705 | 22,741 | 6,822 | 672 | 22,699 | 6,809 |
| Grazing (30%) | 7,620 | 44,921 | 13,493 | 8,386 | 49,826 | 14,968 |
| Orchard Land (30%) | - | - | - | 2,076 | 56,251 | 16,885 |
| Wild Hay (30%) | 2,079 | 56,330 | 16,907 | - | - | - |
| Timberland (30%) | 94,083 | 759,175 | 227,788 | 93,826 | 754,567 | 226,405 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 2,863,716 | 244,871 | | 3,165,509 | 270,677 |
| (0% - 7.695%) | | 35,865 | 1,979 | | 38,440 | 1,730 |
| Commercial Suburban Tracts (8.55%) | | 645,612 | 55,204 | | 690,345 | 59,029 |
| City and Town Lots (8.55%) | | 889,496 | 76,063 | | 900,315 | 76,992 |
| (0% - 7.695%) | | 34,642 | 2,025 | | 39,043 | 2,026 |
| Commercial City and Town Lots (8.55%) | | 796,206 | 68,079 | | 708,531 | 60,582 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 384,920 | 32,911 | | 400,920 | 34,279 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 2,651,318 | 226,678 | | 2,854,645 | 244,062 |
| (0% - 7.695%) | | 28,827 | 1,172 | | 73,888 | 3,304 |
| On Timberland (8.55%) | | 173,954 | 14,874 | | 353,394 | 30,220 |
| On Suburban Tracts (8.55%) | | 5,627,657 | 481,171 | | 5,824,727 | 498,021 |
| (0% - 7.695%) | | 76,892 | 4,069 | | 85,627 | 3,128 |
| On City and Town Lots (8.55%) | | 5,962,997 | 509,844 | | 5,943,063 | 508,136 |
| (0% - 7.695%) | | 124,978 | 7,711 | | 148,032 | 7,054 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 1,985,268 | 169,740 | | 2,133,035 | 182,374 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 525 | 650,937 | 94,316 | 616 | 600,124 | 84,639 |
| Livestock (4%): | | | | | | |
| Cattle | 927 | 308,732 | 12,351 | 971 | 306,483 | 12,252 |
| Sheep | 183 | 4,508 | 181 | 129 | 3,936 | 158 |
| Horses | 314 | 173,828 | 6,944 | 344 | 147,000 | 5,880 |
| Swine | 9 | 964 | 38 | 68 | 5,858 | 235 |
| Other | 1,827 | 54,710 | 2,190 | 2,019 | 53,297 | 2,128 |
| Aircraft (11%) | 0 | 10,607 | 1,167 | 2 | 8,736 | 961 |
| Watercraft (11%) | 96 | 50,882 | 5,597 | 93 | 54,315 | 5,975 |
| Mobile Homes (8.55%) | 298 | 1,243,363 | 106,306 | 0 | 1,352,511 | 115,634 |
| (0% - 7.695%) | 0 | 82,507 | 4,631 | 0 | 65,562 | 3,268 |
| Machinery (11%) | | 4,567,802 | 502,465 | | 2,757,405 | 303,316 |
| Farm Machinery and Equipment (11%) | | 265,543 | 29,217 | | 376,866 | 41,458 |
| Manufacturing and Mining Machinery (11%) | | 3,002,541 | 330,281 | | 2,517,773 | 276,956 |
| Furniture and Fixtures (13%) | | 618,213 | 80,375 | | 640,012 | 83,204 |
| Agricultural Products In Storage (4%) | | 188 | 8 | | - | - |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 221,313 | 23,572 | | 235,358 | 25,395 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 8,233,971 | 1,064,360 | | 9,321,426 | 1,244,274 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 42,726,533 | 4,446,528 | | 42,760,078 | 4,473,586 |

NOTE: Figures shown are as reported to Department of Revenue by County

MISSOULA COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|--------------------|----------|-------------------------|--------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 19,743 | 702,537 | 210,761 | 19,696 | 708,273 | 212,482 |
| Non-Irrigated (30%) | 6,173 | 167,394 | 50,218 | 6,136 | 170,788 | 51,236 |
| Grazing (30%) | 268,766 | 1,714,147 | 514,244 | 259,690 | 1,706,985 | 512,096 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 9,554 | 227,004 | 68,111 | 9,289 | 222,044 | 66,613 |
| Timberland (30%) | 398,675 | 3,181,136 | 954,341 | 333,605 | 3,016,519 | 904,956 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 57,137,517 | 4,885,258 | | 63,711,072 | 5,447,297 |
| (0% - 7.695%) | | 1,932,642 | 111,582 | | 1,572,118 | 90,891 |
| Commercial Suburban Tracts (8.55%) | | 12,089,811 | 1,033,679 | | 12,533,465 | 1,071,611 |
| City and Town Lots (8.55%) | | 182,261,154 | 15,583,329 | | 172,000,409 | 14,706,035 |
| (0% - 7.695%) | | 2,322,716 | 131,773 | | 2,310,696 | 133,499 |
| Commercial City and Town Lots (8.55%) | | 35,455,617 | 3,031,455 | | 39,111,864 | 3,344,064 |
| Qualified Golf Courses (4.275%) | | 260,375 | 11,131 | | 260,375 | 11,131 |
| Industrial Sites (8.55%) | | 9,479,289 | 811,566 | | 9,397,391 | 803,477 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 8,654,732 | 739,980 | | 11,502,179 | 983,436 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | 1,744,984 | 149,196 | | 1,974,267 | 168,800 |
| On Suburban Tracts (8.55%) | | 103,131,646 | 8,817,755 | | 115,458,883 | 9,871,735 |
| (0% - 7.695%) | | 2,946,486 | 175,674 | | 2,347,389 | 138,797 |
| On City and Town Lots (8.55%) | | 427,955,046 | 36,588,429 | | 421,738,038 | 36,058,602 |
| (0% - 7.695%) | | 3,971,147 | 230,837 | | 3,893,554 | 227,717 |
| On Qualified Golf Courses (4.275%) | | 321,600 | 13,748 | | 321,600 | 13,748 |
| On Right-Of-Way (8.55%) | | - | - | | 18,350 | 1,569 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 23,120 | 694 | | 23,120 | 694 |
| On Industrial Sites (8.55%) | | 46,760,032 | 3,997,983 | | 46,398,844 | 3,967,101 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 6,436 | 3,722,932 | 411,121 | 8,766 | 10,406,742 | 1,424,344 |
| Livestock (4%): | | | | | | |
| Cattle | 6,991 | 2,366,074 | 94,642 | 9,003 | 2,871,170 | 114,846 |
| Sheep | 282 | 8,674 | 347 | 682 | 24,049 | 962 |
| Horses | 1,396 | 818,016 | 32,721 | 1,975 | 902,310 | 36,093 |
| Swine | 66 | 5,902 | 236 | 68 | 5,623 | 225 |
| Other | 1,387 | 68,672 | 2,747 | 2,737 | 68,467 | 2,737 |
| Aircraft (11%) | 0 | 1,686,746 | 185,542 | 73 | 2,028,993 | 223,189 |
| Watercraft (11%) | 3,805 | 1,925,242 | 211,777 | 2,613 | 2,439,320 | 268,325 |
| Mobile Homes (8.55%) | 3,238 | 17,475,063 | 1,494,118 | 3,488 | 19,170,743 | 1,639,099 |
| (0% - 7.695%) | 0 | 379,051 | 19,907 | 0 | 381,265 | 20,511 |
| Machinery (11%) | | 10,374,859 | 1,141,234 | | 12,547,872 | 1,380,266 |
| Farm Machinery and Equipment (11%) | | 1,200,052 | 132,006 | | 1,882,036 | 207,024 |
| Manufacturing and Mining Machinery (11%) | | 187,296,061 | 20,602,567 | | 176,549,551 | 19,420,451 |
| Furniture and Fixtures (13%) | | 34,261,721 | 4,454,024 | | 39,369,077 | 5,117,980 |
| Agricultural Products In Storage (4%) | | - | - | | 30,073 | 1,203 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 17,693,964 | 530,819 | | 15,850,311 | 475,509 |
| Other Personal Property (3% - 16%) | | 11,325,088 | 1,225,695 | | 12,526,804 | 1,351,669 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 103,217,773 | 12,523,724 | | 103,066,575 | 12,661,263 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 1,296,266,022 | 121,174,971 | | 1,310,519,204 | 123,133,283 |

NOTE: Figures shown are as reported to Department of Revenue by County

MUSSELLSHELL COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 13,540 | 424,197 | 127,260 | 12,944 | 408,514 | 122,560 |
| Non-Irrigated (30%) | 99,960 | 1,963,480 | 589,052 | 105,962 | 2,095,833 | 628,767 |
| Grazing (30%) | 740,625 | 2,282,531 | 684,797 | 731,807 | 2,272,423 | 681,755 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 8,355 | 73,560 | 22,070 | 9,758 | 83,175 | 24,958 |
| Timberland (30%) | 110,736 | 316,886 | 95,052 | 113,844 | 320,282 | 96,094 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 2,582,802 | 220,826 | | 2,618,978 | 223,936 |
| (0% - 7.695%) | | 133 | 7 | | 1,102 | 62 |
| Commercial Suburban Tracts (8.55%) | | 18,488 | 1,580 | | 27,915 | 2,385 |
| City and Town Lots (8.55%) | | 1,361,127 | 116,424 | | 1,333,825 | 114,076 |
| (0% - 7.695%) | | 44,926 | 2,312 | | 41,732 | 2,108 |
| Commercial City and Town Lots (8.55%) | | 261,516 | 22,378 | | 261,824 | 22,405 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 1,490 | 127 | | 122,444 | 10,467 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 7,219,108 | 617,236 | | 7,467,584 | 638,485 |
| (0% - 7.695%) | | 11,870 | 621 | | 11,870 | 621 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 3,465,798 | 296,314 | | 3,651,586 | 312,207 |
| (0% - 7.695%) | | 3,506 | 90 | | 40,249 | 2,631 |
| On City and Town Lots (8.55%) | | 11,712,224 | 1,001,397 | | 12,277,333 | 1,049,711 |
| (0% - 7.695%) | | 273,431 | 13,445 | | 244,106 | 12,070 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 160,448 | 13,720 | | 136,991 | 11,713 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | 195,347 | 16,706 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 1,893,990 | 276,871 | 4 | 2,255,036 | 325,160 |
| Livestock (4%): | | | | | | |
| Cattle | 30,595 | 10,071,671 | 204,867 | 28,293 | 9,123,730 | 364,943 |
| Sheep | 10,236 | 287,982 | 11,519 | 11,466 | 373,985 | 14,957 |
| Horses | 1,122 | 635,600 | 25,397 | 1,213 | 545,025 | 21,801 |
| Swine | 466 | 36,427 | 1,456 | 402 | 32,075 | 1,281 |
| Other | 1,957 | 33,411 | 1,338 | 1,767 | 33,208 | 1,330 |
| Aircraft (11%) | 20 | 366,647 | 40,332 | 19 | 1,270,322 | 139,738 |
| Watercraft (11%) | 0 | 167,752 | 18,513 | 0 | 139,353 | 15,341 |
| Mobile Homes (8.55%) | 408 | 2,370,609 | 202,691 | 465 | 2,753,898 | 235,450 |
| (0% - 7.695%) | 0 | 21,475 | 729 | 0 | 33,789 | 2,112 |
| Machinery (11%) | | 6,275,868 | 690,365 | | 2,022,500 | 222,475 |
| Farm Machinery and Equipment (11%) | | 5,327,290 | 586,009 | | 5,271,327 | 579,814 |
| Manufacturing and Mining Machinery (11%) | | 342,912 | 37,719 | | 7,676,821 | 864,247 |
| Furniture and Fixtures (13%) | | 593,160 | 77,118 | | 882,073 | 114,663 |
| Agricultural Products In Storage (4%) | | 504,519 | 20,181 | | 313,406 | 12,535 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,781,515 | 220,510 | | 659,185 | 66,597 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | - | - | | 7,364 | 221 |
| DEPARTMENT ALLOCATIONS | | | | | | |
| NET PROCEEDS | | 10,590,352 | 1,241,525 | | 11,264,107 | 1,316,550 |
| GROSS PROCEEDS | | 19,358,843 | 19,358,843 | | 18,896,003 | 18,896,003 |
| TOTAL | | 331,279 | 149,075 | | 241,876 | 108,844 |
| TOTAL | | 93,168,823 | 26,989,766 | | 97,408,196 | 27,277,779 |

NOTE: Figures shown are as reported to Department of Revenue by County

PARK COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|-------------------|----------|-------------------------|-------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 48,929 | 1,254,007 | 376,204 | 46,567 | 1,237,284 | 371,186 |
| Non-Irrigated (30%) | 41,771 | 1,065,506 | 319,652 | 41,537 | 1,085,617 | 325,685 |
| Grazing (30%) | 648,593 | 2,586,760 | 776,027 | 644,668 | 2,575,832 | 772,751 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 9,229 | 207,307 | 62,191 | 9,743 | 205,575 | 61,672 |
| Timberland (30%) | 71,006 | 246,323 | 73,898 | 72,927 | 252,587 | 75,776 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 11,384,940 | 973,413 | | 13,763,195 | 1,176,754 |
| (0% - 7.695%) | | 45,573 | 2,406 | | 30,226 | 1,631 |
| Commercial Suburban Tracts (8.55%) | | 492,096 | 42,075 | | 775,529 | 66,308 |
| City and Town Lots (8.55%) | | 8,080,301 | 690,866 | | 8,332,731 | 712,449 |
| (0% - 7.695%) | | 410,206 | 22,376 | | 364,310 | 20,085 |
| Commercial City and Town Lots (8.55%) | | 2,828,968 | 241,877 | | 2,856,865 | 244,262 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 159,105 | 13,603 | | 165,065 | 14,113 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 15,165,716 | 1,296,669 | | 16,140,479 | 1,380,011 |
| (0% - 7.695%) | | 3,340 | 171 | | 102,687 | 6,126 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 21,439,155 | 1,833,049 | | 22,011,360 | 1,881,970 |
| (0% - 7.695%) | | 430,169 | 26,785 | | 220,064 | 12,497 |
| On City and Town Lots (8.55%) | | 48,932,407 | 4,183,720 | | 50,366,957 | 4,306,375 |
| (0% - 7.695%) | | 1,476,194 | 80,134 | | 1,421,610 | 79,451 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | 559,132 | 47,808 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 592,438 | 50,653 | | 590,578 | 50,495 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 3,159,609 | 410,331 | 0 | 3,301,779 | 428,661 |
| Livestock (4%): | | | | | | |
| Cattle | 40,288 | 13,990,182 | 559,614 | 40,415 | 13,350,729 | 534,017 |
| Sheep | 4,144 | 136,335 | 5,448 | 4,469 | 149,668 | 5,986 |
| Horses | 2,195 | 1,259,728 | 50,390 | 2,355 | 1,066,925 | 42,677 |
| Swine | 688 | 54,740 | 2,189 | 1,021 | 79,517 | 3,181 |
| Other | 6,111 | 69,615 | 2,785 | 6,426 | 91,158 | 3,644 |
| Aircraft (11%) | - | - | - | - | - | - |
| Watercraft (11%) | - | - | - | - | - | - |
| Mobile Homes (8.55%) | 748 | 4,049,407 | 346,224 | 548 | 2,964,666 | 253,477 |
| (0% - 7.695%) | - | - | - | - | - | - |
| Machinery (11%) | | 243,815 | 26,820 | | 679,656 | 74,766 |
| Farm Machinery and Equipment (11%) | | 5,798,702 | 637,858 | | 6,229,674 | 685,266 |
| Manufacturing and Mining Machinery (11%) | | 898,837 | 98,871 | | 2,417,197 | 265,893 |
| Furniture and Fixtures (13%) | | 2,777,430 | 361,067 | | 3,156,150 | 410,292 |
| Agricultural Products In Storage (4%) | | 49,763 | 1,990 | | 338,385 | 13,536 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 641,646 | 65,094 | | 975,318 | 99,529 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | 658 | 23 | | 88,999 | 2,670 |
| DEPARTMENT ALLOCATIONS | | 30,406,655 | 3,780,352 | | 30,990,739 | 3,929,936 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 180,337,633 | 17,414,825 | | 188,938,243 | 18,360,936 |

NOTE: Figures shown are as reported to Department of Revenue by County

PETROLEUM COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 6,047 | 180,117 | 54,035 | 6,102 | 182,376 | 54,714 |
| Non-Irrigated (30%) | 24,881 | 344,042 | 103,213 | 56,319 | 831,444 | 249,438 |
| Grazing (30%) | 561,343 | 1,607,508 | 482,252 | 530,684 | 1,506,313 | 451,934 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 5,629 | 155,715 | 46,715 | 5,223 | 146,709 | 44,015 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | - | - | | - | - |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | - | - | | - | - |
| City and Town Lots (8.55%) | | 2,468 | 745 | | 47,937 | 4,112 |
| (0% - 7.695%) | | - | - | | 440 | 19 |
| Commercial City and Town Lots (8.55%) | | - | - | | 6,529 | 557 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 2,402,820 | 205,442 | | 2,542,772 | 217,407 |
| (0% - 7.695%) | | 23,294 | 996 | | 23,294 | 995 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | - | - | | - | - |
| (0% - 7.695%) | | - | - | | - | - |
| On City and Town Lots (8.55%) | | - | - | | 1,111,318 | 95,125 |
| (0% - 7.695%) | | - | - | | 9,705 | 408 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 23,701 | 2,026 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 313 | 428,648 | 55,389 | 337 | 510,050 | 70,619 |
| Livestock (4%): | | | | | | |
| Cattle | 27,000 | 8,655,655 | 346,230 | 24,039 | 7,487,721 | 299,459 |
| Sheep | 6,084 | 169,802 | 6,792 | 4,910 | 155,031 | 6,199 |
| Horses | 501 | 270,729 | 10,830 | 487 | 198,150 | 7,926 |
| Swine | 88 | 7,371 | 295 | 36 | 5,417 | 214 |
| Other | 2,139 | 99,998 | 4,003 | 2,369 | 114,628 | 4,586 |
| Aircraft (11%) | 5 | 24,323 | 2,676 | 5 | 27,470 | 3,023 |
| Watercraft (11%) | 24 | 26,222 | 2,884 | 36 | 66,824 | 7,335 |
| Mobile Homes (8.55%) | 10 | 116,688 | 9,978 | - | - | - |
| (0% - 7.695%) | - | - | - | - | - | - |
| Machinery (11%) | | 4 | 12,570 | | 121,179 | 13,329 |
| Farm Machinery and Equipment (11%) | | 2,930,549 | 322,366 | | 3,304,823 | 332,436 |
| Manufacturing and Mining Machinery (11%) | | 151,424 | 16,656 | | 154,108 | 16,951 |
| Furniture and Fixtures (13%) | | 200 | 26 | | 15,300 | 1,989 |
| Agricultural Products In Storage (4%) | | 90,381 | 3,615 | | 85,398 | 3,415 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 32,481 | 2,598 | | 47,831 | 3,822 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | 5,820 | 228 | | 6,293 | 189 |
| DEPARTMENT ALLOCATIONS | | 1,791,137 | 79,398 | | 1,893,335 | 83,993 |
| NET PROCEEDS | | 1,089,014 | 1,089,014 | | 1,207,235 | 1,207,235 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 20,606,410 | 2,858,946 | | 21,833,331 | 3,183,470 |

NOTE: Figures shown are as reported to Department of Revenue by County

PHILLIPS COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 42,759 | 745,561 | 223,685 | 42,434 | 750,630 | 225,208 |
| Non-Irrigated (30%) | 361,261 | 6,958,009 | 2,087,420 | 357,281 | 6,951,599 | 2,083,832 |
| Grazing (30%) | 1,158,691 | 3,834,680 | 1,151,477 | 1,169,011 | 3,814,288 | 1,146,040 |
| Orchard Land (30%) | - | - | - | 23,685 | 400,047 | 120,021 |
| Wild Hay (30%) | 25,889 | 387,391 | 115,224 | - | - | - |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 333,126 | 28,498 | | 364,000 | 31,135 |
| (0% - 7.695%) | | 12,248 | 719 | | 7,403 | 503 |
| Commercial Suburban Tracts (8.55%) | | 321,297 | 27,471 | | 411,042 | 35,143 |
| City and Town Lots (8.55%) | | 2,502,357 | 213,969 | | 2,521,600 | 215,604 |
| (0% - 7.695%) | | 105,846 | 5,461 | | 93,386 | 4,960 |
| Commercial City and Town Lots (8.55%) | | 1,037,482 | 88,710 | | 933,966 | 79,861 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 32,280 | 2,760 | | 32,280 | 2,760 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 12,758,522 | 1,090,851 | | 12,770,788 | 1,091,905 |
| (0% - 7.695%) | | 55,617 | 3,521 | | 57,419 | 3,054 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 4,761,055 | 407,070 | | 6,152,363 | 526,027 |
| (0% - 7.695%) | | 22,515 | 1,494 | | 19,848 | 1,173 |
| On City and Town Lots (8.55%) | | 19,820,065 | 1,694,634 | | 18,172,470 | 1,553,752 |
| (0% - 7.695%) | | 462,586 | 26,033 | | 395,037 | 22,296 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | 1,685,892 | 144,147 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 1,457,797 | 124,643 | | 1,515,664 | 129,589 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,354 | 2,657,635 | 403,421 | 1,366 | 2,380,318 | 351,647 |
| Livestock (4%): | | | | | | |
| Cattle | 65,696 | 21,328,768 | 853,237 | 66,250 | 20,738,186 | 829,570 |
| Sheep | 12,144 | 433,726 | 17,350 | 10,578 | 379,207 | 15,172 |
| Horses | 1,210 | 681,379 | 27,237 | 1,314 | 582,525 | 23,301 |
| Swine | 1,359 | 108,141 | 4,325 | 1,984 | 152,643 | 6,112 |
| Other | 0 | 407,470 | 16,303 | 12,387 | 494,093 | 19,778 |
| Aircraft (11%) | 48 | 657,585 | 72,332 | 51 | 717,081 | 78,886 |
| Watercraft (11%) | 247 | 191,708 | 21,095 | 194 | 200,953 | 22,123 |
| Mobile Homes (8.55%) | 355 | 1,793,263 | 153,322 | 356 | 1,875,225 | 160,331 |
| (0% - 7.695%) | 0 | 20,343 | 973 | 0 | 16,015 | 731 |
| Machinery (11%) | | 426,921 | 46,957 | | 6,389,645 | 702,865 |
| Farm Machinery and Equipment (11%) | | 14,583,393 | 1,604,116 | | 15,524,057 | 1,707,647 |
| Manufacturing and Mining Machinery (11%) | | 18,113,653 | 1,992,502 | | 13,209,856 | 1,453,088 |
| Furniture and Fixtures (13%) | | 1,483,365 | 192,845 | | 1,608,037 | 209,045 |
| Agricultural Products In Storage (4%) | | 2,659,473 | 106,378 | | 5,503,477 | 220,139 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | 910,417 | 27,312 |
| Other Personal Property (3% - 16%) | | 887,608 | 85,375 | | 1,257,889 | 126,332 |
| INTRA COUNTY UTILITIES | | 59,929 | 7,324 | | 35,728 | 4,748 |
| INTRA COUNTY COOPERATIVES | | 56,482 | 1,695 | | 116,187 | 3,487 |
| DEPARTMENTAL ALLOCATIONS | | 56,298,513 | 7,349,333 | | 62,364,585 | 8,198,092 |
| NET PROCEEDS | | 14,126,893 | 14,126,893 | | 16,752,495 | 16,752,495 |
| GROSS PROCEEDS | | 24,837,657 | 745,130 | | 33,933,530 | 1,018,006 |
| TOTAL | | 217,422,339 | 35,121,783 | | 242,191,871 | 39,347,917 |

NOTE: Figures shown are as reported to Department of Revenue by County

PONDERA COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 91,593 | 1,534,237 | 460,271 | 90,667 | 1,507,946 | 452,384 |
| Non-Irrigated (30%) | 415,584 | 13,819,705 | 4,145,911 | 415,724 | 13,828,256 | 4,148,477 |
| Grazing (30%) | 244,207 | 1,110,116 | 333,035 | 244,847 | 1,112,168 | 333,650 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 5,328 | 65,432 | 19,630 | 5,418 | 66,347 | 19,904 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 171,241 | 14,641 | | 175,045 | 14,966 |
| (0% - 7.695%) | | 3,004 | 138 | | 3,004 | 170 |
| Commercial Suburban Tracts (8.55%) | | 32,277 | 2,760 | | 32,277 | 2,760 |
| City and Town Lots (8.55%) | | 2,147,927 | 183,647 | | 2,154,872 | 184,241 |
| (0% - 7.695%) | | 65,034 | 3,456 | | 56,285 | 3,027 |
| Commercial City and Town Lots (8.55%) | | 1,064,599 | 91,023 | | 1,062,113 | 90,811 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 43,576 | 3,726 | | 53,435 | 4,569 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 18,280,267 | 1,562,963 | | 18,644,958 | 1,594,144 |
| (0% - 7.695%) | | 7,324 | 564 | | 13,496 | 1,023 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 2,792,283 | 238,740 | | 2,769,786 | 236,816 |
| (0% - 7.695%) | | 20,623 | 967 | | 17,713 | 1,044 |
| On City and Town Lots (8.55%) | | 24,340,521 | 2,081,115 | | 24,969,222 | 2,134,869 |
| (0% - 7.695%) | | 368,641 | 20,746 | | 318,825 | 18,016 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 280,526 | 23,985 | | 330,602 | 28,267 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 4,196,069 | 358,764 | | 4,684,694 | 400,541 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,257 | 3,182,977 | 481,144 | 2,312 | 3,025,169 | 447,527 |
| Livestock (4%): | | | | | | |
| Cattle | 20,322 | 7,008,282 | 280,330 | 20,303 | 6,698,992 | 267,958 |
| Sheep | 5,903 | 178,422 | 7,137 | 6,896 | 176,955 | 7,078 |
| Horses | 882 | 479,670 | 19,187 | 909 | 389,775 | 15,591 |
| Swine | 5,842 | 445,522 | 17,821 | 7,832 | 572,929 | 22,918 |
| Other | 27,139 | 72,364 | 2,895 | 31,706 | 80,486 | 3,220 |
| Aircraft (11%) | 21 | 248,494 | 27,334 | 26 | 751,364 | 82,650 |
| Watercraft (11%) | 279 | 305,469 | 33,602 | 238 | 271,752 | 29,894 |
| Mobile Homes (8.55%) | 174 | 941,340 | 80,485 | 177 | 1,013,941 | 86,692 |
| (0% - 7.695%) | 0 | 13,022 | 706 | 0 | 10,043 | 456 |
| Machinery (11%) | | 4,384,442 | 482,289 | | 1,558,712 | 171,460 |
| Farm Machinery and Equipment (11%) | | 22,261,621 | 2,448,778 | | 24,201,395 | 2,662,153 |
| Manufacturing and Mining Machinery (11%) | | 497,816 | 54,760 | | 4,399,409 | 517,674 |
| Furniture and Fixtures (13%) | | 1,447,038 | 188,115 | | 1,405,990 | 182,779 |
| Agricultural Products In Storage (4%) | | 6,321,017 | 252,841 | | 7,514,689 | 300,588 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,597,339 | 186,156 | | 1,157,931 | 110,541 |
| INTRA COUNTY UTILITIES | | 64,977 | 9,759 | | 27,721 | 3,323 |
| INTRA COUNTY COOPERATIVES | | 1,895 | 57 | | 10,335 | 310 |
| DEPARTMENT ALLOCATIONS | | 17,791,776 | 1,981,429 | | 19,751,867 | 2,226,600 |
| NET PROCEEDS | | 7,810,993 | 7,810,993 | | 8,368,079 | 8,368,079 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 145,397,878 | 23,911,900 | | 153,188,578 | 25,177,170 |

NOTE: Figures shown are as reported to Department of Revenue by County

POWDER RIVER COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 1,244 | 17,480 | 5,244 | 1,244 | 17,480 | 5,244 |
| Non-Irrigated (30%) | 66,503 | 1,792,460 | 537,738 | 66,502 | 1,792,450 | 537,735 |
| Grazing (30%) | 1,225,601 | 3,614,280 | 1,084,284 | 1,225,618 | 3,612,762 | 1,083,829 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 50,022 | 600,860 | 180,258 | 50,038 | 601,024 | 180,309 |
| Timberland (30%) | 12,339 | 26,140 | 7,842 | 12,328 | 26,068 | 7,821 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 182,225 | 15,580 | | 167,560 | 14,332 |
| (0% - 7.695%) | | 1,000 | 43 | | 1,000 | 42 |
| Commercial Suburban Tracts (8.55%) | | 27,285 | 2,333 | | 15,185 | 1,300 |
| City and Town Lots (8.55%) | | 406,420 | 34,749 | | 277,405 | 23,720 |
| (0% - 7.695%) | | 1,600 | 68 | | 1,000 | 42 |
| Commercial City and Town Lots (8.55%) | | - | - | | 179,700 | 15,365 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 9,688,995 | 828,409 | | 9,553,583 | 816,836 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 1,878,298 | 160,595 | | 1,905,305 | 162,898 |
| (0% - 7.695%) | | 22,830 | 975 | | 22,830 | 976 |
| On City and Town Lots (8.55%) | | 4,551,970 | 389,193 | | 5,116,843 | 437,490 |
| (0% - 7.695%) | | 30,580 | 1,308 | | 31,180 | 1,333 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 274,065 | 23,432 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | 108,933 | 9,314 | | 274,722 | 23,489 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 899 | 2,000,934 | 290,283 | 962 | 2,070,347 | 295,081 |
| Livestock (4%): | | | | | | |
| Cattle | 59,994 | 19,845,500 | 793,820 | 62,220 | 19,567,190 | 782,654 |
| Sheep | 17,751 | 547,406 | 21,896 | 19,755 | 643,398 | 25,730 |
| Horses | 1,531 | 863,133 | 34,525 | 1,451 | 634,200 | 25,368 |
| Swine | 424 | 33,790 | 1,352 | 505 | 40,105 | 1,603 |
| Other | 2,657 | 121,176 | 4,847 | 4,265 | 176,427 | 7,055 |
| Aircraft (11%) | 41 | 379,414 | 41,736 | 40 | 449,692 | 49,469 |
| Watercraft (11%) | 51 | 56,600 | 6,226 | 49 | 60,646 | 6,671 |
| Mobile Homes (8.55%) | 157 | 1,255,033 | 107,306 | 115 | 937,418 | 80,153 |
| (0% - 7.695%) | 0 | 560 | 24 | 0 | 19,421 | 24 |
| Machinery (11%) | | 11,373,261 | 1,251,057 | | 603,701 | 66,407 |
| Farm Machinery and Equipment (11%) | | 8,306,666 | 913,729 | | 8,464,202 | 931,066 |
| Manufacturing and Mining Machinery (11%) | | 208,929 | 22,982 | | 11,029,737 | 1,213,272 |
| Furniture and Fixtures (13%) | | 584,216 | 75,950 | | 634,650 | 82,507 |
| Agricultural Products In Storage (4%) | | 987,426 | 39,498 | | 398,695 | 15,948 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 251,500 | 22,042 | | 248,152 | 22,371 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | - | - | | 6,542 | 196 |
| DEPARTMENT ALLOCATIONS | | 8,839,994 | 662,520 | | 8,855,782 | 643,749 |
| NET PROCEEDS | | 72,264,286 | 72,264,286 | | 59,927,627 | 59,927,627 |
| GROSS PROCEEDS | | 73,975 | 33,389 | | - | - |
| TOTAL | | 150,945,155 | 79,845,401 | | 138,638,094 | 67,513,144 |

NOTE: Figures shown are as reported to Department of Revenue by County

POWELL COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 45,034 | 640,925 | 192,278 | 39,860 | 625,181 | 187,554 |
| Non-Irrigated (30%) | 3,660 | 95,024 | 28,507 | 5,363 | 99,599 | 29,880 |
| Grazing (30%) | 384,240 | 1,495,822 | 448,747 | 335,669 | 1,513,264 | 453,979 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 14,900 | 309,798 | 92,939 | 14,155 | 313,490 | 94,047 |
| Timberland (30%) | 241,902 | 1,587,949 | 476,385 | 275,049 | 1,570,193 | 471,058 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 2,608,575 | 223,033 | | 2,632,121 | 225,046 |
| (0% - 7.695%) | | - | - | | 61,515 | 3,269 |
| Commercial Suburban Tracts (8.55%) | | 546,160 | 46,697 | | 691,093 | 59,088 |
| City and Town Lots (8.55%) | | 4,539,257 | 388,106 | | 4,490,401 | 383,929 |
| (0% - 7.695%) | | 355,704 | 19,529 | | 269,869 | 14,764 |
| Commercial City and Town Lots (8.55%) | | 1,786,484 | 152,744 | | 1,715,047 | 146,637 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 204,880 | 17,517 | | 45,000 | 3,848 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 7,561,125 | 646,476 | | 8,148,279 | 696,678 |
| (0% - 7.695%) | | - | - | | 14,890 | 764 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 6,101,622 | 521,688 | | 8,305,937 | 710,158 |
| (0% - 7.695%) | | 760,593 | 43,229 | | 241,316 | 12,625 |
| On City and Town Lots (8.55%) | | 19,517,161 | 1,668,717 | | 18,931,448 | 1,618,639 |
| (0% - 7.695%) | | - | - | | 522,299 | 29,103 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 287,719 | 24,601 | | 282,273 | 24,134 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 896,209 | 76,626 | | 875,019 | 74,814 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 20 | 1,669,970 | 220,123 | 1,701 | 1,507,699 | 201,713 |
| Livestock (4%): | | | | | | |
| Cattle | 40,040 | 13,089,081 | 513,563 | 39,685 | 12,437,688 | 497,507 |
| Sheep | 1,241 | 37,926 | 1,517 | 1,355 | 42,646 | 1,706 |
| Horses | 1,367 | 777,739 | 31,110 | 1,324 | 602,175 | 24,087 |
| Swine | 528 | 41,864 | 1,674 | 717 | 53,389 | 2,136 |
| Other | 2,601 | 99,680 | 3,987 | 2,437 | 100,339 | 4,014 |
| Aircraft (11%) | 3 | 12,971 | 1,427 | 9 | 169,610 | 18,657 |
| Watercraft (11%) | 260 | 208,006 | 22,881 | 274 | 228,532 | 25,139 |
| Mobile Homes (8.55%) | 410 | 1,741,451 | 148,894 | 233 | 583,192 | 49,863 |
| (0% - 7.695%) | 0 | 50,597 | 2,834 | 0 | 22,721 | 1,370 |
| Machinery (11%) | | 2,318,255 | 255,008 | | 1,664,059 | 183,046 |
| Farm Machinery and Equipment (11%) | | 4,536,104 | 498,971 | | 4,994,159 | 549,357 |
| Manufacturing and Mining Machinery (11%) | | 2,616,070 | 287,767 | | 3,357,174 | 369,289 |
| Furniture and Fixtures (13%) | | 1,404,701 | 182,611 | | 1,739,532 | 226,139 |
| Agricultural Products In Storage (4%) | | - | - | | 3,786 | 151 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 5,200 | 156 | | 21,138 | 634 |
| Other Personal Property (3% - 16%) | | 821,778 | 82,191 | | 860,755 | 85,651 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 21,373,860 | 2,424,858 | | 47,168,398 | 5,627,890 |
| NET PROCEEDS | | 800,357 | 800,357 | | 694,974 | 694,974 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 100,900,617 | 10,547,748 | | 127,600,200 | 13,803,337 |

NOTE: Figures shown are as reported to Department of Revenue by County

PRAIRIE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 11,915 | 610,988 | 183,297 | 12,579 | 642,483 | 192,747 |
| Non-Irrigated (30%) | 90,956 | 1,534,389 | 460,318 | 115,908 | 1,841,662 | 552,501 |
| Grazing (30%) | 466,802 | 1,258,291 | 377,488 | 439,617 | 1,184,169 | 355,253 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 8,412 | 99,561 | 29,869 | 7,521 | 88,118 | 26,438 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 11,852 | 1,016 | | 76,399 | 6,530 |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | - | - | | - | - |
| City and Town Lots (8.55%) | | 74,946 | 6,409 | | 229,485 | 19,621 |
| (0% - 7.695%) | | 15,057 | 677 | | 13,980 | 594 |
| Commercial City and Town Lots (8.55%) | | 249,725 | 21,354 | | 82,663 | 7,068 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 500,699 | 42,810 | | 4,770 | 408 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 5,123,103 | 438,028 | | 5,265,101 | 450,164 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 124,289 | 10,631 | | 135,263 | 11,565 |
| (0% - 7.695%) | | - | - | | - | - |
| On City and Town Lots (8.55%) | | 5,114,699 | 437,311 | | 5,281,681 | 451,584 |
| (0% - 7.695%) | | 165,396 | 7,577 | | 156,961 | 6,992 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | 9,970 | 853 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | 49,544 | 1,486 |
| On Industrial Sites (8.55%) | | 277,462 | 23,727 | | 463,780 | 39,653 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 623 | 1,041,599 | 154,951 | 608 | 940,521 | 136,592 |
| Livestock (4%): | | | | | | |
| Cattle | 32,424 | 10,593,238 | 423,735 | 32,195 | 10,037,734 | 401,507 |
| Sheep | 4,337 | 107,382 | 4,296 | 4,482 | 114,318 | 4,572 |
| Horses | 621 | 355,659 | 14,206 | 620 | 272,606 | 10,905 |
| Swine | 1,725 | 125,606 | 5,024 | 1,184 | 87,293 | 3,492 |
| Other | 985 | 13,566 | 544 | 979 | 12,507 | 500 |
| Aircraft (11%) | 10 | 89,304 | 9,823 | 10 | 91,073 | 10,010 |
| Watercraft (11%) | 41 | 34,890 | 3,837 | 50 | 29,491 | 3,247 |
| Mobile Homes (8.55%) | 79 | 496,044 | 42,418 | 79 | 473,189 | 40,459 |
| (0% - 7.695%) | 0 | 13,948 | 876 | 0 | 13,948 | 760 |
| Machinery (11%) | | 150,162 | 16,517 | | 432,450 | 47,572 |
| Farm Machinery and Equipment (11%) | | 7,397,885 | 813,767 | | 7,738,217 | 851,206 |
| Manufacturing and Mining Machinery (11%) | | 2,001,187 | 220,130 | | 151,612 | 24,004 |
| Furniture and Fixtures (13%) | | 400,721 | 52,097 | | 360,288 | 46,844 |
| Agricultural Products In Storage (4%) | | 690,412 | 27,615 | | 1,127,667 | 45,107 |
| New Industrial Property (3%) | | - | - | | 70,500 | 2,115 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 326,878 | 35,365 | | 364,156 | 35,675 |
| INTRA COUNTY UTILITIES | | 972 | 126 | | - | - |
| INTRA COUNTY COOPERATIVES | | 7,100 | 213 | | 8,580 | 257 |
| DEPARTMENT ALLOCATIONS | | 6,382,228 | 693,566 | | 7,776,054 | 900,814 |
| NET PROCEEDS | | 1,123,565 | 1,123,565 | | 1,808,324 | 1,808,324 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 46,512,803 | 5,683,183 | | 47,436,557 | 6,497,419 |

NOTE: Figures shown are as reported to Department of Revenue by County

RAVALLI COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 57,777 | 2,206,906 | 662,185 | 57,518 | 2,196,064 | 658,930 |
| Non-Irrigated (30%) | 8,227 | 226,972 | 68,101 | 8,158 | 225,850 | 67,768 |
| Grazing (30%) | 189,258 | 1,529,138 | 458,868 | 188,215 | 1,523,544 | 457,191 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 2,521 | 50,183 | 15,057 | 2,458 | 49,789 | 14,938 |
| Timberland (30%) | 103,511 | 1,049,843 | 314,999 | 104,769 | 1,082,591 | 324,828 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 16,211,415 | 1,386,048 | | 17,519,185 | 1,497,819 |
| (0% - 7.695%) | | 536,973 | 29,979 | | 522,572 | 29,649 |
| Commercial Suburban Tracts (8.55%) | | 480,580 | 41,083 | | 648,076 | 55,405 |
| City and Town Lots (8.55%) | | 3,030,939 | 259,130 | | 3,110,682 | 265,964 |
| (0% - 7.695%) | | 190,736 | 8,951 | | 153,247 | 7,753 |
| Commercial City and Town Lots (8.55%) | | 2,163,730 | 185,006 | | 2,201,395 | 188,226 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 109,860 | 9,393 | | 110,376 | 9,437 |
| New Industrial Sites (3%) | | - | - | | 14,428 | 433 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 42,934,085 | 3,670,878 | | 42,753,162 | 3,655,415 |
| (0% - 7.695%) | | 887,590 | 48,591 | | 797,935 | 41,998 |
| On Timberland (8.55%) | | 2,376,674 | 203,213 | | 2,704,851 | 231,268 |
| On Suburban Tracts (8.55%) | | 51,376,093 | 4,392,696 | | 54,169,434 | 4,631,530 |
| (0% - 7.695%) | | 2,068,182 | 118,542 | | 1,851,998 | 97,263 |
| On City and Town Lots (8.55%) | | 29,044,144 | 2,483,282 | | 31,625,387 | 2,703,978 |
| (0% - 7.695%) | | 1,716,030 | 74,153 | | 1,277,275 | 65,971 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | 43,011 | 1,290 |
| On Industrial Sites (8.55%) | | 713,103 | 60,982 | | 896,104 | 76,619 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 4,075 | 4,703,474 | 653,304 | 4,201 | 3,954,984 | 537,719 |
| Livestock (4%): | | | | | | |
| Cattle | 30,968 | 10,730,791 | 429,388 | 31,495 | 10,389,023 | 415,336 |
| Sheep | 6,071 | 193,638 | 7,731 | 5,543 | 148,072 | 5,912 |
| Horses | 4,020 | 2,260,404 | 90,316 | 4,178 | 1,831,800 | 73,272 |
| Swine | 1,049 | 82,127 | 3,277 | 1,175 | 91,895 | 3,671 |
| Other | 98,909 | 388,762 | 15,551 | 105,210 | 435,802 | 17,428 |
| Aircraft (11%) | 76 | 880,150 | 96,817 | 64 | 1,242,482 | 136,685 |
| Watercraft (11%) | 848 | 823,668 | 90,651 | 812 | 674,774 | 74,315 |
| Mobile Homes (8.55%) | 1,405 | 7,050,345 | 602,813 | 1,464 | 7,607,785 | 650,481 |
| (0% - 7.695%) | 0 | 522,596 | 26,287 | 0 | 614,837 | 33,332 |
| Machinery (11%) | | 4,095,295 | 450,502 | | 5,183,974 | 570,311 |
| Farm Machinery and Equipment (11%) | | 7,160,513 | 787,752 | | 7,066,423 | 777,388 |
| Manufacturing and Mining Machinery (11%) | | 3,711,816 | 408,296 | | 4,840,089 | 532,410 |
| Furniture and Fixtures (13%) | | 5,764,201 | 749,399 | | 6,449,726 | 838,504 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | - | - | | 26,810 | 804 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,722,724 | 169,267 | | 1,613,555 | 157,193 |
| INTRA COUNTY UTILITIES | | 27,465 | 4,234 | | 38,455 | 5,954 |
| INTRA COUNTY COOPERATIVES | | 10,662,551 | 319,878 | | 11,300,432 | 339,008 |
| DEPARTMENT ALLOCATIONS | | 25,732,707 | 3,372,122 | | 27,181,165 | 3,642,832 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 245,416,403 | 22,768,722 | | 256,169,039 | 23,896,228 |

NOTE: Figures shown are as reported to Department of Revenue by County

RICHLAND COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 40,864 | 1,817,905 | 545,374 | 39,681 | 1,791,457 | 537,442 |
| Non-Irrigated (30%) | 384,988 | 6,711,416 | 2,013,439 | 385,827 | 6,689,274 | 2,006,797 |
| Grazing (30%) | 759,156 | 2,802,637 | 840,812 | 762,241 | 2,816,534 | 844,985 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 21,098 | 291,691 | 87,510 | 21,112 | 291,589 | 87,480 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 1,368,096 | 116,958 | | 1,434,622 | 122,645 |
| (0% - 7.695%) | | 7,153 | 390 | | 8,453 | 479 |
| Commercial Suburban Tracts (8.55%) | | 596,966 | 51,038 | | 612,572 | 52,373 |
| City and Town Lots (8.55%) | | 5,965,522 | 510,022 | | 5,841,863 | 499,450 |
| (0% - 7.695%) | | 285,102 | 14,584 | | 266,532 | 14,219 |
| Commercial City and Town Lots (8.55%) | | 2,419,505 | 206,847 | | 2,435,178 | 208,187 |
| Qualified Golf Courses (4.275%) | | 14,008 | 599 | | 12,555 | 537 |
| Industrial Sites (8.55%) | | 178,469 | 15,258 | | 174,759 | 14,941 |
| New Industrial Sites (3%) | | 11,407,864 | 342,236 | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 19,703,334 | 1,684,629 | | 19,990,851 | 1,709,200 |
| (0% - 7.695%) | | 59,131 | 3,374 | | 54,684 | 3,112 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 18,857,786 | 1,612,348 | | 19,752,000 | 1,688,806 |
| (0% - 7.695%) | | 54,632 | 2,730 | | 56,029 | 3,318 |
| On City and Town Lots (8.55%) | | 46,672,228 | 3,990,448 | | 49,065,941 | 4,195,126 |
| (0% - 7.695%) | | 1,227,761 | 58,714 | | 1,074,356 | 58,238 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 1,181,208 | 100,993 | | 1,294,105 | 110,646 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 111,003 | 3,330 | | - | - |
| On Industrial Sites (8.55%) | | 5,091,399 | 435,314 | | 4,757,013 | 406,717 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 10,705,749 | 1,611,178 | 0 | 11,802,759 | 1,762,997 |
| Livestock (4%): | | | | | | |
| Cattle | 31,215 | 10,544,304 | 421,838 | 30,887 | 9,969,053 | 398,715 |
| Sheep | 4,940 | 142,080 | 5,679 | 4,650 | 131,532 | 5,260 |
| Horses | 933 | 498,845 | 19,932 | 858 | 358,800 | 14,352 |
| Swine | 1,334 | 109,900 | 4,393 | 1,733 | 139,661 | 5,583 |
| Other | 3,922 | 73,696 | 2,949 | 3,710 | 77,675 | 3,104 |
| Aircraft (11%) | 0 | 329,716 | 36,259 | 0 | 1,331,127 | 146,392 |
| Watercraft (11%) | 0 | 384,315 | 42,279 | 0 | 534,073 | 58,747 |
| Mobile Homes (8.55%) | 0 | 10,439,889 | 891,988 | 0 | 9,722,717 | 831,292 |
| (0% - 7.695%) | - | - | - | 0 | 19,463 | 757 |
| Machinery (11%) | | 2,075,196 | 228,274 | | 6,148,696 | 676,357 |
| Farm Machinery and Equipment (11%) | | 19,877,209 | 2,186,494 | | 20,569,668 | 2,262,666 |
| Manufacturing and Mining Machinery (11%) | | 62,799,385 | 6,907,932 | | 85,198,048 | 9,371,798 |
| Furniture and Fixtures (13%) | | 4,876,505 | 633,938 | | 4,791,831 | 622,937 |
| Agricultural Products In Storage (4%) | | 3,235,317 | 129,408 | | 2,482,151 | 99,284 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 2,499,614 | 74,989 | | 2,510,098 | 75,303 |
| Other Personal Property (3% - 16%) | | 11,777,102 | 1,539,190 | | 10,991,095 | 1,477,922 |
| INTRACOUNTY UTILITIES | | | | | | |
| INTRACOUNTY COOPERATIVES | | 461,127 | 13,834 | | 7,500 | 1,200 |
| DEPARTMENT ALLOCATIONS | | 37,322,079 | 3,705,637 | | 2,177,146 | 65,313 |
| NET PROCEEDS | | 112,255,814 | 112,255,814 | | 40,343,324 | 4,045,536 |
| GROSS PROCEEDS | | 1,750,207 | 787,593 | | 89,232,719 | 89,232,719 |
| TOTAL | | 418,982,865 | 144,136,545 | | 2,080,231 | 936,104 |
| | | | | | 419,039,734 | 124,659,036 |

NOTE: Figures shown are as reported to Department of Revenue by County

ROOSEVELT COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 4,977 | 131,144 | 39,353 | 4,488 | 123,156 | 36,956 |
| Non-Irrigated (30%) | 540,869 | 10,395,858 | 3,118,940 | 540,743 | 10,407,204 | 3,122,346 |
| Grazing (30%) | 392,129 | 1,471,403 | 441,763 | 392,179 | 1,476,503 | 443,293 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 19,404 | 323,242 | 96,998 | 19,394 | 322,947 | 96,908 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 548,427 | 46,891 | | 553,032 | 47,285 |
| (0% - 7.695%) | | 3,493 | 232 | | 3,493 | 232 |
| Commercial Suburban Tracts (8.55%) | | 938 | 80 | | 99,686 | 8,523 |
| City and Town Lots (8.55%) | | 4,313,426 | 368,864 | | 3,753,776 | 321,011 |
| (0% - 7.695%) | | 71,885 | 3,574 | | 77,228 | 3,884 |
| Commercial City and Town Lots (8.55%) | | - | - | | 528,050 | 45,150 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 35,606 | 3,044 | | 35,606 | 3,044 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 16,921,610 | 1,446,817 | | 19,529,791 | 1,669,819 |
| (0% - 7.695%) | | 11,802 | 706 | | 11,802 | 706 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 3,892,452 | 332,809 | | 4,370,064 | 373,646 |
| (0% - 7.695%) | | 43,247 | 2,875 | | 43,247 | 2,875 |
| On City and Town Lots (8.55%) | | 26,402,817 | 2,257,724 | | 28,476,150 | 2,434,685 |
| (0% - 7.695%) | | 370,732 | 20,035 | | 404,996 | 21,867 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 4,181,086 | 357,481 |
| New Industry Exemption (4.275% - 7.695%) | | 3,802,214 | 325,088 | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,261 | 5,138,443 | 732,546 | 1,965 | 4,457,492 | 587,084 |
| Livestock (4%): | | | | | | |
| Cattle | 18,961 | 6,512,392 | 260,552 | 19,103 | 6,318,083 | 252,697 |
| Sheep | 3,291 | 93,751 | 3,748 | 2,867 | 78,118 | 3,121 |
| Horses | 704 | 359,418 | 14,366 | 726 | 303,793 | 12,152 |
| Swine | 1,612 | 122,027 | 4,875 | 2,157 | 159,506 | 6,378 |
| Other | 1,177 | 13,903 | 553 | 2,078 | 34,209 | 1,369 |
| Aircraft (11%) | 35 | 865,218 | 53,669 | 19 | 586,050 | 64,471 |
| Watercraft (11%) | 211 | 347,246 | 29,005 | 204 | 290,916 | 32,006 |
| Mobile Homes (8.55%) | 317 | 2,168,933 | 185,221 | - | - | - |
| (0% - 7.695%) | 0 | 10,350 | 541 | - | - | - |
| Machinery (11%) | | 14,347,848 | 1,578,264 | | 84,231 | 9,267 |
| Farm Machinery and Equipment (11%) | | 20,970,017 | 2,306,706 | | 21,691,795 | 2,386,111 |
| Manufacturing and Mining Machinery (11%) | | 6,382,306 | 702,053 | | 29,009,016 | 3,258,439 |
| Furniture and Fixtures (13%) | | 2,297,097 | 298,764 | | 2,688,575 | 349,524 |
| Agricultural Products in Storage (4%) | | 6,187,384 | 247,573 | | 5,348,497 | 213,940 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 4,950,303 | 721,597 | | 1,821,513 | 212,543 |
| INTRA COUNTY UTILITIES | | | | | | |
| | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | | | | | |
| | | 681,250 | 20,438 | | 681,250 | 20,438 |
| DEPARTMENT ALLOCATIONS | | | | | | |
| | | 117,957,670 | 17,007,991 | | 135,312,545 | 19,599,672 |
| NET PROCEEDS | | | | | | |
| | | 43,824,655 | 43,824,655 | | 40,934,514 | 40,934,514 |
| GROSS PROCEEDS | | | | | | |
| | | - | - | | - | - |
| TOTAL | | | | | | |
| | | 301,970,507 | 76,498,910 | | 324,197,920 | 76,933,437 |

NOTE: Figures shown are as reported to Department of Revenue by County

ROSEBUD COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|-----------|-------------------------|------------------|-----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 26,630 | 1,080,030 | 324,009 | 27,053 | 1,090,370 | 327,111 |
| Non-Irrigated (30%) | 118,187 | 2,249,961 | 674,988 | 134,014 | 2,570,340 | 771,102 |
| Grazing (30%) | 2,230,444 | 5,545,895 | 1,663,770 | 2,207,637 | 5,469,345 | 1,640,804 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 22,527 | 358,430 | 107,529 | 22,478 | 372,460 | 111,738 |
| Timberland (30%) | 37,521 | 107,491 | 32,247 | 36,028 | 100,220 | 30,066 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 130,130 | 11,107 | | 130,150 | 11,111 |
| (0% - 7.695%) | | 1,500 | 51 | | 3,760 | 167 |
| Commercial Suburban Tracts (8.55%) | | 30,910 | 2,644 | | 327,200 | 27,973 |
| City and Town Lots (8.55%) | | 2,645,160 | 226,239 | | 2,661,220 | 227,593 |
| (0% - 7.695%) | | 67,190 | 3,201 | | 68,170 | 3,215 |
| Commercial City and Town Lots (8.55%) | | 1,759,600 | 150,490 | | 1,747,127 | 149,361 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 687,635 | 58,793 | | 103,900 | 8,885 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 8,797,773 | 752,206 | | 9,435,343 | 806,718 |
| (0% - 7.695%) | | 22,910 | 832 | | 22,910 | 832 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 2,208,245 | 188,799 | | 2,292,995 | 196,046 |
| (0% - 7.695%) | | 7,300 | 250 | | 15,070 | 250 |
| On City and Town Lots (8.55%) | | 26,064,724 | 2,228,461 | | 27,523,625 | 2,353,286 |
| (0% - 7.695%) | | 259,410 | 13,061 | | 250,470 | 12,673 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 488,030 | 41,727 | | 525,950 | 44,970 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 10,836,047 | 926,483 | | 15,903,181 | 1,359,722 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,236 | 5,221,151 | 773,252 | 2,399 | 7,079,556 | 1,072,272 |
| Livestock (4%): | | | | | | |
| Cattle | 58,136 | 19,021,664 | 760,910 | 63,344 | 19,563,174 | 782,470 |
| Sheep | 8,737 | 311,140 | 12,442 | 10,918 | 378,796 | 15,145 |
| Horses | 1,479 | 831,127 | 33,221 | 1,586 | 694,425 | 27,777 |
| Swine | 1,145 | 93,818 | 3,750 | 1,561 | 116,294 | 4,648 |
| Other | 2,460 | 83,371 | 3,336 | 3,266 | 118,841 | 4,752 |
| Aircraft (11%) | 37 | 380,287 | 41,834 | 39 | 421,824 | 46,407 |
| Watercraft (11%) | 349 | 421,218 | 46,349 | 335 | 447,632 | 49,247 |
| Mobile Homes (8.55%) | 1,699 | 10,715,512 | 916,175 | 1,644 | 11,290,984 | 965,383 |
| (0% - 7.695%) | 0 | 42,310 | 2,096 | 0 | 40,750 | 1,946 |
| Machinery (11%) | | 11,612,921 | 1,277,424 | | 4,513,580 | 496,498 |
| Farm Machinery and Equipment (11%) | | 9,273,218 | 1,020,049 | | 9,655,969 | 1,062,163 |
| Manufacturing and Mining Machinery (11%) | | 52,354,757 | 5,759,026 | | 83,926,764 | 9,251,320 |
| Furniture and Fixtures (13%) | | 2,521,040 | 327,737 | | 2,580,578 | 335,485 |
| Agricultural Products In Storage (4%) | | 2,190,654 | 87,628 | | 1,723,915 | 68,960 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 44,586,370 | 1,337,591 | | 38,696,165 | 1,160,885 |
| Other Personal Property (3% - 16%) | | 2,109,856 | 231,281 | | 6,451,880 | 689,750 |
| INTRA COUNTY UTILITIES | | 347,479 | 44,871 | | 84,855 | 12,242 |
| INTRA COUNTY COOPERATIVES | | 89,800 | 2,694 | | 86,480 | 2,594 |
| DEPARTMENT ALLOCATIONS | | 1,146,315,094 | 137,217,189 | | 1,326,909,816 | 158,926,211 |
| NET PROCEEDS | | 26,425,258 | 26,425,258 | | 19,720,916 | 19,720,916 |
| GROSS PROCEEDS | | 86,443,697 | 38,886,164 | | 92,409,153 | 41,584,119 |
| TOTAL | | 1,484,710,113 | 222,617,164 | | 1,697,526,153 | 244,364,813 |

NOTE: Figures shown are as reported to Department of Revenue by County

SANDERS COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 19,318 | 475,312 | 142,594 | 22,354 | 468,113 | 140,424 |
| Non-Irrigated (30%) | 13,567 | 333,354 | 100,006 | 11,605 | 334,994 | 100,497 |
| Grazing (30%) | 201,593 | 531,716 | 159,515 | 198,202 | 521,284 | 156,375 |
| Orchard Land (30%) | 19,109 | 402,671 | 120,801 | - | - | - |
| Wild Hay (30%) | 281,737 | 2,263,922 | 679,270 | 19,870 | 404,706 | 121,406 |
| Timberland (30%) | 535,324 | 4,006,975 | 1,202,186 | 277,544 | 2,245,970 | 673,810 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 6,012,398 | 514,060 | | 6,034,936 | 515,990 |
| (0% - 7.695%) | | 55,773 | 2,815 | | 45,613 | 2,282 |
| Commercial Suburban Tracts (8.55%) | | 78,230 | 6,690 | | 127,746 | 10,923 |
| City and Town Lots (8.55%) | | 3,463,998 | 297,000 | | 3,539,930 | 302,689 |
| (0% - 7.695%) | | 209,765 | 11,597 | | 203,495 | 10,890 |
| Commercial City and Town Lots (8.55%) | | 913,966 | 78,150 | | 894,901 | 76,511 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 55,414 | 4,750 | | 42,124 | 3,601 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 11,137,530 | 952,269 | | 12,620,188 | 1,078,858 |
| (0% - 7.695%) | | 283,305 | 16,379 | | 410,167 | 20,156 |
| On Timberland (8.55%) | | 2,651,804 | 226,064 | | 2,847,708 | 243,456 |
| On Suburban Tracts (8.55%) | | 8,603,983 | 735,640 | | 9,676,966 | 826,762 |
| (0% - 7.695%) | | 371,998 | 19,525 | | 202,380 | 11,309 |
| On City and Town Lots (8.55%) | | 17,725,837 | 1,515,667 | | 17,410,597 | 1,488,366 |
| (0% - 7.695%) | | 909,100 | 45,975 | | 1,042,801 | 52,011 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 1,946,752 | 166,500 | | 1,938,752 | 165,763 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | 78,066 | 3,880 | | 9,700 | 829 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,562 | 2,001,099 | 300,630 | 1,275 | 2,456,600 | 369,789 |
| Livestock (4%): | | | | | | |
| Cattle | 18,690 | 6,356,747 | 254,229 | 18,617 | 6,168,072 | 246,645 |
| Sheep | 1,084 | 35,722 | 1,423 | 1,311 | 40,324 | 1,605 |
| Horses | 1,131 | 622,805 | 24,887 | 1,216 | 531,000 | 21,240 |
| Swine | 183 | 14,966 | 597 | 209 | 16,614 | 662 |
| Other | 0 | 93,528 | 3,754 | 1,797 | 104,343 | 4,162 |
| Aircraft (11%) | 8 | 112,607 | 12,386 | 14 | 155,148 | 17,069 |
| Watercraft (11%) | 419 | 284,264 | 31,276 | 346 | 257,587 | 28,356 |
| Mobile Homes (8.55%) | 359 | 1,908,035 | 163,137 | 445 | 2,146,190 | 183,343 |
| (0% - 7.695%) | 0 | 35,309 | 2,034 | 14 | 44,600 | 2,388 |
| Machinery (11%) | | 3,635,574 | 399,907 | | 3,923,205 | 431,523 |
| Farm Machinery and Equipment (11%) | | 3,128,039 | 344,110 | | 3,198,401 | 351,773 |
| Manufacturing and Mining Machinery (11%) | | 3,841,154 | 422,524 | | 3,461,727 | 380,783 |
| Furniture and Fixtures (13%) | | 1,480,541 | 192,458 | | 1,874,801 | 243,557 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 840,667 | 106,323 | | 674,439 | 68,062 |
| INTRA COUNTY UTILITIES | | 15,580 | 2,460 | | 3,200 | 453 |
| INTRA COUNTY COOPERATIVES | | - | - | | 8,500 | 255 |
| DEPARTMENT ALLOCATIONS | | 103,774,456 | 12,507,806 | | 103,537,287 | 12,579,014 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | 16,772 | 503 | | - | - |
| TOTAL | | 190,709,734 | 21,771,777 | | 189,625,109 | 20,933,587 |

NOTE: Figures shown are as reported to Department of Revenue by County

SHERIDAN COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | - | - | - | - | - | - |
| Non-Irrigated (30%) | 585,382 | 10,258,033 | 3,077,507 | 585,486 | 10,255,403 | 3,076,716 |
| Grazing (30%) | 357,349 | 1,318,259 | 395,618 | 358,391 | 1,323,133 | 397,079 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 9,496 | 108,523 | 32,559 | 9,091 | 108,190 | 32,460 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 152,445 | 13,036 | | 152,576 | 13,045 |
| (0% - 7.695%) | | 5,116 | 328 | | 1,219 | 94 |
| Commercial Suburban Tracts (8.55%) | | 19,665 | 1,680 | | 63,084 | 5,393 |
| City and Town Lots (8.55%) | | 2,218,564 | 189,681 | | 2,192,636 | 187,469 |
| (0% - 7.695%) | | 50,936 | 2,433 | | 53,943 | 2,598 |
| Commercial City and Town Lots (8.55%) | | 597,197 | 51,063 | | 669,396 | 57,235 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 115,472 | 9,874 | | 38,355 | 3,280 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 17,512,124 | 1,497,297 | | 45,016,436 | 3,848,912 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 1,709,719 | 146,185 | | 2,493,847 | 213,227 |
| (0% - 7.695%) | | 123,963 | 5,643 | | 12,595 | 476 |
| On City and Town Lots (8.55%) | | 20,711,107 | 1,770,813 | | 21,140,551 | 1,807,529 |
| (0% - 7.695%) | | 172,422 | 8,370 | | 293,718 | 13,566 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 1,672,624 | 143,008 | | 1,613,332 | 137,938 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 226,331 | 19,351 | | 1,252,351 | 107,072 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 5,014,342 | 761,027 | 0 | 4,768,742 | 714,810 |
| Livestock (4%): | | | | | | |
| Cattle | 16,457 | 5,831,197 | 233,280 | 16,545 | 5,752,465 | 230,153 |
| Sheep | 1,685 | 49,156 | 1,963 | 2,105 | 59,604 | 2,381 |
| Horses | 606 | 342,748 | 13,703 | 664 | 373,740 | 14,942 |
| Swine | 1,402 | 109,706 | 4,387 | 1,404 | 113,254 | 4,528 |
| Other | 1,298 | 1,984 | 78 | 1,376 | 1,836 | 71 |
| Aircraft (11%) | 0 | 420,721 | 46,286 | 0 | 510,811 | 56,197 |
| Watercraft (11%) | 0 | 89,958 | 9,891 | 0 | 205,383 | 22,595 |
| Mobile Homes (8.55%) | 337 | 2,028,765 | 173,484 | 393 | 2,354,119 | 201,304 |
| (0% - 7.695%) | 0 | 4,500 | 192 | 0 | 4,500 | 192 |
| Machinery (11%) | | 63,619 | 6,998 | | 1,697,314 | 186,706 |
| Farm Machinery and Equipment (11%) | | 23,169,603 | 2,548,729 | | 24,531,282 | 2,698,464 |
| Manufacturing and Mining Machinery (11%) | | 20,315,513 | 2,234,785 | | 35,759,934 | 4,211,046 |
| Furniture and Fixtures (13%) | | 1,120,138 | 145,622 | | 1,160,242 | 150,844 |
| Agricultural Products In Storage (4%) | | 5,158,891 | 206,363 | | 11,224,157 | 449,009 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 5,325,775 | 790,115 | | 1,734,544 | 176,513 |
| INTRA COUNTY UTILITIES | | | | | | |
| | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | | | | | |
| | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | | | | | |
| | | 10,118,918 | 889,363 | | 10,947,114 | 1,020,355 |
| NET PROCEEDS | | | | | | |
| | | 71,737,015 | 71,737,015 | | 67,822,689 | 67,822,689 |
| GROSS PROCEEDS | | | | | | |
| | | - | - | | - | - |
| TOTAL | | | | | | |
| | | 207,875,049 | 87,167,727 | | 255,702,495 | 87,866,888 |

NOTE: Figures shown are as reported to Department of Revenue by County

SILVERBOW COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 2,715 | 78,967 | 23,695 | 2,442 | 79,692 | 23,912 |
| Non-Irrigated (30%) | 531 | 14,088 | 4,228 | 386 | 13,034 | 3,911 |
| Grazing (30%) | 144,949 | 528,609 | 158,707 | 145,901 | 536,380 | 161,027 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 2,467 | 83,969 | 25,206 | 2,470 | 84,014 | 25,216 |
| Timberland (30%) | 12,195 | 30,560 | 9,192 | 12,084 | 30,238 | 9,096 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 6,633,890 | 567,229 | | 6,646,504 | 568,308 |
| (0% - 7.695%) | | 44,786 | 2,450 | | 38,563 | 2,077 |
| Commercial Suburban Tracts (8.55%) | | 1,660,718 | 141,991 | | 1,718,606 | 146,938 |
| City and Town Lots (8.55%) | | 24,080,405 | 2,058,876 | | 23,979,094 | 2,050,216 |
| (0% - 7.695%) | | 1,615,218 | 82,258 | | 1,606,754 | 85,120 |
| Commercial City and Town Lots (8.55%) | | 10,039,550 | 858,382 | | 10,214,652 | 873,353 |
| Qualified Golf Courses (4.275%) | | 288,220 | 12,321 | | 288,220 | 12,321 |
| Industrial Sites (8.55%) | | 1,833,110 | 156,732 | | 17,140,866 | 1,465,545 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 2,538,250 | 217,020 | | 2,911,904 | 248,969 |
| (0% - 7.695%) | | 46,945 | 1,967 | | 32,715 | 1,115 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 25,117,865 | 2,147,591 | | 25,383,293 | 2,170,284 |
| (0% - 7.695%) | | 252,418 | 14,494 | | 179,425 | 10,321 |
| On City and Town Lots (8.55%) | | 168,398,886 | 14,398,168 | | 169,985,680 | 14,533,851 |
| (0% - 7.695%) | | 11,301,682 | 582,468 | | 11,252,169 | 601,891 |
| On Qualified Golf Courses (4.275%) | | 1,283,957 | 54,889 | | 1,287,886 | 55,057 |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 20,553,847 | 1,757,355 | | 4,576,741 | 391,312 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 0 | 8,633,704 | 1,328,802 | 0 | 9,515,754 | 1,471,480 |
| Livestock (4%): | | | | | | |
| Cattle | 4,073 | 1,365,916 | 54,648 | 3,968 | 1,246,656 | 49,862 |
| Sheep | 110 | 3,874 | 154 | 109 | 3,542 | 141 |
| Horses | 146 | 77,182 | 3,083 | 135 | 66,667 | 2,666 |
| Swine | 49 | 3,448 | 137 | 52 | 3,692 | 148 |
| Other | - | - | - | 34 | 50 | 2 |
| Aircraft (11%) | 0 | 453,864 | 49,925 | 0 | 518,112 | 56,994 |
| Watercraft (11%) | 0 | 376,756 | 41,445 | 0 | 389,296 | 42,807 |
| Mobile Homes (8.55%) | 1,080 | 5,608,340 | 479,406 | 1,115 | 5,928,373 | 506,655 |
| (0% - 7.695%) | 0 | 232,476 | 12,187 | 0 | 234,071 | 12,426 |
| Machinery (11%) | | 769,107 | 84,600 | | 1,893,835 | 208,323 |
| Farm Machinery and Equipment (11%) | | 109,502 | 12,052 | | 337,247 | 37,099 |
| Manufacturing and Mining Machinery (11%) | | 93,222,747 | 10,254,502 | | 84,683,617 | 9,315,198 |
| Furniture and Fixtures (13%) | | 8,837,903 | 1,148,916 | | 9,684,060 | 1,258,933 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 4,990,323 | 149,710 | | 4,030,959 | 120,929 |
| Other Personal Property (3% - 16%) | | 7,837,759 | 847,322 | | 7,889,949 | 845,292 |
| INTRA COUNTY UTILITIES | | 475 | 52 | | 34,177 | 2,734 |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 63,102,201 | 8,119,640 | | 64,209,087 | 8,290,333 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | 73,496,072 | 2,204,882 | | 37,523,332 | 1,125,700 |
| TOTAL | | 545,547,589 | 48,066,682 | | 506,178,906 | 46,787,562 |

NOTE: Figures shown are as reported to Department of Revenue by County

STILLWATER COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 20,967 | 921,740 | 276,547 | 20,981 | 921,536 | 276,486 |
| Non-Irrigated (30%) | 146,978 | 4,095,800 | 1,228,833 | 146,900 | 4,094,641 | 1,228,487 |
| Grazing (30%) | 672,070 | 2,412,977 | 724,065 | 671,284 | 2,426,223 | 728,035 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 30,957 | 479,289 | 143,809 | 30,754 | 468,098 | 140,452 |
| Timberland (30%) | 7,382 | 19,060 | 5,725 | 7,383 | 19,426 | 5,835 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 5,079,671 | 434,310 | | 5,259,087 | 449,653 |
| (0% - 7.695%) | | 21,509 | 1,081 | | 23,555 | 1,281 |
| Commercial Suburban Tracts (8.55%) | | 52,420 | 4,481 | | 52,420 | 4,481 |
| City and Town Lots (8.55%) | | 1,817,673 | 155,391 | | 1,827,576 | 156,236 |
| (0% - 7.695%) | | 88,428 | 4,657 | | 74,898 | 3,770 |
| Commercial City and Town Lots (8.55%) | | 323,356 | 27,654 | | 330,303 | 28,249 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 555,496 | 47,493 | | 555,496 | 47,493 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 13,028,725 | 1,113,948 | | 14,517,405 | 1,241,221 |
| (0% - 7.695%) | | 27,568 | 1,283 | | 29,513 | 1,302 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 9,121,678 | 779,908 | | 10,233,429 | 874,959 |
| (0% - 7.695%) | | 102,544 | 4,203 | | 148,933 | 7,350 |
| On City and Town Lots (8.55%) | | 17,552,253 | 1,500,715 | | 19,192,944 | 1,640,998 |
| (0% - 7.695%) | | 630,238 | 31,674 | | 541,893 | 26,279 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 431,436 | 36,891 | | 339,959 | 29,069 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 12,700 | 1,086 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,494 | 1,690,494 | 241,183 | 1,224 | 1,894,725 | 265,917 |
| Livestock (4%): | | | | | | |
| Cattle | 40,613 | 13,634,087 | 545,416 | 39,391 | 13,028,971 | 521,105 |
| Sheep | 11,600 | 318,344 | 12,722 | 12,472 | 384,526 | 15,373 |
| Horses | 1,307 | 734,611 | 29,355 | 1,339 | 580,988 | 23,240 |
| Swine | 2,093 | 163,174 | 6,523 | 2,692 | 199,938 | 7,992 |
| Other | 18,904 | 51,270 | 2,051 | 20,295 | 78,366 | 3,132 |
| Aircraft (11%) | 3 | 180,511 | 19,855 | 13 | 226,536 | 24,919 |
| Watercraft (11%) | 120 | 126,160 | 13,861 | 88 | 148,878 | 16,376 |
| Mobile Homes (8.55%) | 475 | 2,588,230 | 221,298 | 88 | 565,657 | 48,365 |
| (0% - 7.695%) | 0 | 48,480 | 2,897 | 0 | 36,400 | 2,198 |
| Machinery (11%) | | 769,297 | 84,624 | | 739,283 | 81,321 |
| Farm Machinery and Equipment (11%) | | 9,180,977 | 1,009,928 | | 10,175,477 | 1,119,313 |
| Manufacturing and Mining Machinery (11%) | | 1,173,966 | 129,137 | | 1,677,400 | 184,575 |
| Furniture and Fixtures (13%) | | 911,956 | 118,557 | | 1,295,057 | 168,367 |
| Agricultural Products In Storage (4%) | | 2,567,613 | 102,702 | | 2,204,708 | 88,188 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,471,991 | 124,853 | | 587,542 | 53,699 |
| INTRA COUNTY UTILITIES | | 14,110 | 1,902 | | 8,437 | 1,093 |
| INTRA COUNTY COOPERATIVES | | 5,525 | 165 | | 3,589 | 108 |
| DEPARTMENT ALLOCATIONS | | 30,949,638 | 3,612,161 | | 35,643,341 | 4,152,656 |
| NET PROCEEDS | | 1,587,385 | 1,587,385 | | 1,307,338 | 1,307,338 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 124,929,680 | 14,389,243 | | 131,857,192 | 14,977,997 |

NOTE: Figures shown are as reported to Department of Revenue by County

SWEET GRASS COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 28,472 | 905,337 | 271,621 | 28,266 | 914,281 | 274,303 |
| Non-Irrigated (30%) | 22,765 | 476,621 | 142,989 | 23,824 | 481,100 | 144,333 |
| Grazing (30%) | 748,676 | 2,914,662 | 874,429 | 747,841 | 2,886,477 | 865,978 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 17,731 | 272,583 | 81,782 | 17,412 | 266,260 | 79,882 |
| Timberland (30%) | 17,598 | 44,337 | 13,305 | 17,608 | 44,412 | 13,327 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 1,422,745 | 121,649 | | 1,624,927 | 138,945 |
| (0% - 7.695%) | | 10,480 | 513 | | 10,480 | 512 |
| Commercial Suburban Tracts (8.55%) | | 97,098 | 8,302 | | 196,766 | 16,825 |
| City and Town Lots (8.55%) | | 1,437,796 | 122,983 | | 1,406,054 | 120,274 |
| (0% - 7.695%) | | 132,640 | 7,457 | | 143,150 | 7,597 |
| Commercial City and Town Lots (8.55%) | | 492,728 | 42,138 | | 533,122 | 45,593 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | 3,500 | 105 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 10,068,963 | 860,892 | | 9,355,870 | 799,933 |
| (0% - 7.695%) | | 19,190 | 1,220 | | - | - |
| On Timberland (8.55%) | | 58,840 | 5,031 | | - | - |
| On Suburban Tracts (8.55%) | | 3,025,791 | 258,716 | | 3,662,151 | 313,113 |
| (0% - 7.695%) | | 33,684 | 1,637 | | 33,684 | 1,634 |
| On City and Town Lots (8.55%) | | 10,587,145 | 905,255 | | 11,136,204 | 952,199 |
| (0% - 7.695%) | | 580,467 | 32,788 | | 622,972 | 33,243 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | 46,473 | 3,974 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | 215,500 | 6,465 |
| On Industrial Sites (8.55%) | | - | - | | - | - |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 845 | 876,212 | 128,497 | 715 | 826,233 | 116,233 |
| Livestock (4%): | | | | | | |
| Cattle | 39,341 | 13,169,849 | 526,897 | 37,900 | 12,011,129 | 480,581 |
| Sheep | 18,743 | 570,916 | 22,845 | 17,593 | 487,374 | 19,513 |
| Horses | 1,170 | 639,724 | 25,585 | 1,165 | 502,800 | 20,112 |
| Swine | 1,603 | 124,462 | 4,980 | 1,379 | 108,490 | 4,340 |
| Other | 2,425 | 72,131 | 2,890 | 2,482 | 79,262 | 3,177 |
| Aircraft (11%) | 16 | 215,919 | 23,750 | 16 | 206,030 | 22,666 |
| Watercraft (11%) | 73 | 52,867 | 5,823 | 54 | 37,011 | 4,071 |
| Mobile Homes (8.55%) | 51 | 283,886 | 24,272 | - | - | - |
| (0% - 7.695%) | 0 | 53,255 | 2,550 | 0 | 44,280 | 2,208 |
| Machinery (11%) | | 572,744 | 63,005 | | 225,480 | 24,808 |
| Farm Machinery and Equipment (11%) | | 5,718,675 | 629,079 | | 5,727,354 | 630,033 |
| Manufacturing and Mining Machinery (11%) | | 40,554 | 4,461 | | 6,940 | 764 |
| Furniture and Fixtures (13%) | | 990,047 | 128,722 | | 875,026 | 113,762 |
| Agricultural Products in Storage (4%) | | - | - | | 18,484 | 739 |
| New Industrial Property (3%) | | - | - | | 83,422 | 2,503 |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 380,730 | 34,345 | | 378,287 | 33,692 |
| INTRA COUNTY UTILITIES | | - | - | | 7,575 | 1,212 |
| INTRA COUNTY COOPERATIVES | | 575 | 17 | | 2,200 | 65 |
| DEPARTMENT ALLOCATIONS | | 14,836,526 | 1,331,401 | | 15,617,835 | 1,410,269 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 71,180,179 | 6,711,826 | | 70,828,595 | 6,708,983 |

NOTE: Figures shown are as reported to Department of Revenue by County

TETON COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 88,353 | 1,798,045 | 539,414 | 88,423 | 1,801,210 | 540,363 |
| Non-Irrigated (30%) | 410,973 | 12,754,257 | 3,826,277 | 418,525 | 12,835,649 | 3,850,694 |
| Grazing (30%) | 527,354 | 1,948,794 | 584,638 | 519,820 | 1,921,145 | 576,343 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 26,009 | 427,836 | 128,351 | 25,892 | 424,931 | 127,479 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 424,058 | 36,257 | | 426,978 | 36,507 |
| (0% - 7.695%) | | 650 | 39 | | - | - |
| Commercial Suburban Tracts (8.55%) | | 14,490 | 1,239 | | 78,319 | 6,696 |
| City and Town Lots (8.55%) | | 1,593,524 | 136,249 | | 1,629,276 | 139,306 |
| (0% - 7.695%) | | 77,766 | 3,692 | | 44,836 | 2,142 |
| Commercial City and Town Lots (8.55%) | | 545,670 | 46,655 | | 552,340 | 47,225 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 24,510 | 2,096 | | 55,440 | 4,740 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 22,669,724 | 1,938,265 | | 21,351,617 | 1,825,566 |
| (0% - 7.695%) | | 14,555 | 1,066 | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 3,569,360 | 305,181 | | 3,466,185 | 296,358 |
| (0% - 7.695%) | | 15,140 | 906 | | - | - |
| On City and Town Lots (8.55%) | | 15,949,583 | 1,363,691 | | 16,419,020 | 1,403,827 |
| (0% - 7.695%) | | 411,100 | 20,347 | | 254,030 | 13,013 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 326,075 | 27,879 | | 367,780 | 31,445 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 3,476,275 | 297,222 | | 3,873,430 | 331,178 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,445 | 2,503,299 | 376,532 | 2,442 | 2,719,566 | 401,627 |
| Livestock (4%): | | | | | | |
| Cattle | 37,296 | 12,706,725 | 508,266 | 38,341 | 12,349,425 | 493,975 |
| Sheep | 6,172 | 181,378 | 7,253 | 5,778 | 151,380 | 6,056 |
| Horses | 1,436 | 828,822 | 33,153 | 1,478 | 670,425 | 26,817 |
| Swine | 3,221 | 243,993 | 9,760 | 3,370 | 251,708 | 10,068 |
| Other | 27,324 | 275,821 | 11,032 | 27,397 | 275,316 | 11,011 |
| Aircraft (11%) | 35 | 426,179 | 46,879 | 36 | 486,032 | 53,486 |
| Watercraft (11%) | 336 | 288,959 | 31,785 | 304 | 277,249 | 30,519 |
| Mobile Homes (8.55%) | 179 | 1,075,309 | 91,938 | 189 | 1,165,186 | 99,712 |
| (0% - 7.695%) | 0 | 30,095 | 1,260 | 0 | 24,325 | 1,361 |
| Machinery (11%) | | 597,147 | 65,705 | | 2,694,622 | 296,558 |
| Farm Machinery and Equipment (11%) | | 20,949,352 | 2,304,429 | | 24,689,589 | 2,716,304 |
| Manufacturing and Mining Machinery (11%) | | 2,767,217 | 304,393 | | 2,715,687 | 313,405 |
| Furniture and Fixtures (13%) | | 1,072,672 | 139,447 | | 1,233,120 | 160,430 |
| Agricultural Products In Storage (4%) | | 1,822,814 | 72,912 | | 2,923,949 | 116,958 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 907,002 | 103,976 | | 737,210 | 68,995 |
| INTRA COUNTY UTILITIES | | 61,220 | 8,892 | | 38,672 | 5,671 |
| INTRA COUNTY COOPERATIVES | | 107,570 | 3,230 | | 98,749 | 2,963 |
| DEPARTMENT ALLOCATIONS | | 17,353,677 | 1,722,572 | | 19,928,281 | 1,993,712 |
| NET PROCEEDS | | 2,239,225 | 2,239,225 | | 2,592,434 | 2,592,434 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 132,479,888 | 17,342,103 | | 141,525,111 | 18,634,944 |

NOTE: Figures shown are as reported to Department of Revenue by County

TOOLE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 1,500 | 35,327 | 10,598 | 1,498 | 35,292 | 10,588 |
| Non-Irrigated (30%) | 672,620 | 15,211,080 | 4,563,323 | 673,152 | 15,224,796 | 4,567,439 |
| Grazing (30%) | 400,470 | 1,692,948 | 507,885 | 399,246 | 1,689,623 | 506,887 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 5,567 | 112,771 | 33,832 | 5,567 | 112,771 | 33,831 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 30,312 | 2,592 | | 28,562 | 2,442 |
| (0% - 7.695%) | | 200 | 15 | | - | - |
| Commercial Suburban Tracts (8.55%) | | 95,947 | 8,203 | | 96,580 | 8,258 |
| City and Town Lots (8.55%) | | 1,775,994 | 151,851 | | 1,891,865 | 161,758 |
| (0% - 7.695%) | | 32,795 | 1,668 | | 29,215 | 1,421 |
| Commercial City and Town Lots (8.55%) | | 1,072,699 | 91,716 | | 1,128,570 | 96,493 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 16,720,646 | 1,429,620 | | 17,369,909 | 1,485,129 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 3,100,116 | 265,061 | | 3,187,825 | 272,559 |
| (0% - 7.695%) | | 5,470 | 421 | | - | - |
| On City and Town Lots (8.55%) | | 21,926,050 | 1,874,683 | | 22,815,285 | 1,950,710 |
| (0% - 7.695%) | | 235,445 | 12,489 | | 210,735 | 10,791 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 1,444,503 | 123,498 | | 1,373,593 | 117,442 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | - | - |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 1,893 | 3,503,063 | 526,116 | 1,840 | 3,553,352 | 538,324 |
| Livestock (4%): | | | | | | |
| Cattle | 14,258 | 4,879,184 | 195,170 | 14,104 | 4,616,730 | 184,671 |
| Sheep | 1,896 | 54,674 | 2,186 | 1,580 | 28,423 | 1,136 |
| Horses | 494 | 270,420 | 10,821 | 502 | 215,775 | 8,631 |
| Swine | 3,252 | 248,381 | 9,937 | 3,330 | 246,284 | 9,851 |
| Other | 13,045 | 22,088 | 884 | 16,321 | 20,758 | 830 |
| Aircraft (11%) | 40 | 964,565 | 106,103 | 39 | 936,850 | 103,053 |
| Watercraft (11%) | 171 | 217,898 | 23,969 | 147 | 289,745 | 31,872 |
| Mobile Homes (8.55%) | 155 | 1,020,628 | 87,263 | 177 | 1,210,626 | 103,509 |
| (0% - 7.695%) | 3 | 6,050 | 156 | 3 | 6,050 | 156 |
| Machinery (11%) | | 1,380,094 | 151,815 | | 1,009,233 | 111,016 |
| Farm Machinery and Equipment (11%) | | 21,053,510 | 2,315,886 | | 23,398,264 | 2,573,809 |
| Manufacturing and Mining Machinery (11%) | | 10,231,872 | 1,125,509 | | 14,498,536 | 1,721,559 |
| Furniture and Fixtures (13%) | | 1,748,565 | 227,313 | | 1,872,155 | 243,380 |
| Agricultural Products In Storage (4%) | | 9,371,665 | 374,866 | | 9,287,548 | 371,502 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 3,109,861 | 443,178 | | 1,161,474 | 106,894 |
| INTRA COUNTY UTILITIES | | 21,900 | 3,107 | | 58,145 | 7,624 |
| INTRA COUNTY COOPERATIVES | | 84,642 | 2,539 | | 85,682 | 2,570 |
| DEPARTMENT ALLOCATIONS | | 25,378,059 | 2,706,693 | | 26,254,886 | 2,872,878 |
| NET PROCEEDS | | 25,581,227 | 25,581,227 | | 29,808,532 | 29,808,532 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 172,640,649 | 42,972,193 | | 183,753,669 | 48,027,545 |

NOTE: Figures shown are as reported to Department of Revenue by County

TREASURE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 16,782 | 754,390 | 226,317 | 16,787 | 754,950 | 226,485 |
| Non-Irrigated (30%) | 16,931 | 349,980 | 104,994 | 16,993 | 349,900 | 104,970 |
| Grazing (30%) | 518,579 | 1,266,470 | 379,941 | 517,379 | 1,266,980 | 380,094 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 462 | 13,430 | 4,029 | 461 | 13,430 | 4,029 |
| Timberland (30%) | 1,860 | 4,410 | 1,323 | 1,860 | 4,410 | 1,323 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | - | - | | - | - |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | 2,180 | 187 | | 2,180 | 187 |
| City and Town Lots (8.55%) | | 203,460 | 17,383 | | 201,910 | 17,250 |
| (0% - 7.695%) | | 11,710 | 589 | | 12,800 | 725 |
| Commercial City and Town Lots (8.55%) | | 51,390 | 4,391 | | 51,560 | 4,406 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | - | - |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 2,927,950 | 250,344 | | 3,266,557 | 279,300 |
| (0% - 7.695%) | | - | - | | - | - |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 72,790 | 6,222 | | 72,790 | 6,223 |
| (0% - 7.695%) | | - | - | | - | - |
| On City and Town Lots (8.55%) | | 2,137,230 | 182,734 | | 2,287,685 | 195,597 |
| (0% - 7.695%) | | 74,920 | 3,233 | | 78,500 | 3,825 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | 78,030 | 6,672 | | 67,920 | 5,807 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | - | - | | - | - |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 399 | 734,925 | 110,654 | 429 | 626,623 | 91,899 |
| Livestock (4%): | | | | | | |
| Cattle | 19,977 | 6,553,466 | 262,145 | 20,383 | 6,390,699 | 255,614 |
| Sheep | 553 | 18,948 | 759 | 597 | 17,803 | 711 |
| Horses | 458 | 255,870 | 10,222 | 423 | 183,075 | 7,323 |
| Swine | 288 | 22,589 | 903 | 299 | 23,094 | 923 |
| Other | 284 | 14,200 | 568 | 620 | 18,680 | 746 |
| Aircraft (11%) | 10 | 107,054 | 11,775 | 10 | 111,225 | 12,236 |
| Watercraft (11%) | 35 | 57,190 | 6,302 | 38 | 50,208 | 5,523 |
| Mobile Homes (8.55%) | 94 | 443,756 | 37,945 | 26 | 159,015 | 13,596 |
| (0% - 7.695%) | 0 | 2,641 | 158 | 0 | 8,874 | 638 |
| Machinery (11%) | | 214,939 | 23,645 | | 443,270 | 48,759 |
| Farm Machinery and Equipment (11%) | | 4,567,937 | 502,474 | | 4,243,638 | 466,801 |
| Manufacturing and Mining Machinery (11%) | | - | - | | - | - |
| Furniture and Fixtures (13%) | | 187,720 | 24,404 | | 196,775 | 25,580 |
| Agricultural Products In Storage (4%) | | - | - | | - | - |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 259,005 | 23,183 | | 252,080 | 22,123 |
| INTRA COUNTY UTILITIES | | - | - | | - | - |
| INTRA COUNTY COOPERATIVES | | 62,450 | 1,876 | | 55,771 | 1,673 |
| DEPARTMENT ALLOCATIONS | | 15,181,743 | 1,663,514 | | 21,012,052 | 2,403,073 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 36,632,773 | 3,868,886 | | 42,224,454 | 4,587,439 |

NOTE: Figures shown are as reported to Department of Revenue by County

VALLEY COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 37,119 | 1,243,131 | 372,991 | 37,364 | 1,247,349 | 374,231 |
| Non-Irrigated (30%) | 620,406 | 11,258,578 | 3,377,625 | 622,149 | 11,264,729 | 3,379,507 |
| Grazing (30%) | 741,743 | 2,881,247 | 864,426 | 743,217 | 2,879,527 | 863,964 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 8,548 | 106,122 | 31,889 | 9,067 | 106,173 | 31,855 |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 651,353 | 55,680 | | 707,754 | 60,516 |
| (0% - 7.695%) | | 6,335 | 200 | | 7,335 | 270 |
| Commercial Suburban Tracts (8.55%) | | 244,935 | 20,944 | | 253,895 | 21,712 |
| City and Town Lots (8.55%) | | 2,983,696 | 255,095 | | 3,031,069 | 259,069 |
| (0% - 7.695%) | | 67,765 | 3,560 | | 52,880 | 2,933 |
| Commercial City and Town Lots (8.55%) | | 2,234,970 | 191,093 | | 2,189,730 | 187,224 |
| Qualified Golf Courses (4.275%) | | 24,795 | 1,060 | | - | - |
| Industrial Sites (8.55%) | | 20,625 | 1,765 | | 170,025 | 14,537 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 23,916,564 | 2,044,855 | | 24,469,900 | 2,092,168 |
| (0% - 7.695%) | | 47,675 | 2,276 | | 46,835 | 2,522 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 9,018,261 | 771,045 | | 8,958,705 | 765,975 |
| (0% - 7.695%) | | 70,285 | 2,818 | | 85,992 | 3,891 |
| On City and Town Lots (8.55%) | | 33,827,316 | 2,892,218 | | 34,925,360 | 2,986,162 |
| (0% - 7.695%) | | 570,234 | 30,240 | | 442,761 | 24,904 |
| On Qualified Golf Courses (4.275%) | | - | - | | 24,795 | 1,060 |
| On Right-Of-Way (8.55%) | | 1,069,915 | 91,477 | | 2,998,302 | 256,350 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 2,166,040 | 185,191 | | 1,819,160 | 155,537 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 2,468 | 3,397,644 | 508,180 | 2,486 | 3,153,888 | 466,327 |
| Livestock (4%): | | | | | | |
| Cattle | 49,884 | 16,852,082 | 674,136 | 52,106 | 16,696,423 | 667,799 |
| Sheep | 4,065 | 134,578 | 5,382 | 3,972 | 137,019 | 5,476 |
| Horses | 1,179 | 652,650 | 26,078 | 1,258 | 546,000 | 21,840 |
| Swine | 2,401 | 187,500 | 7,495 | 2,310 | 182,303 | 7,289 |
| Other | 3,640 | 35,821 | 1,442 | 3,746 | 55,461 | 2,223 |
| Aircraft (11%) | 54 | 852,706 | 93,801 | 66 | 989,566 | 108,858 |
| Watercraft (11%) | 484 | 747,606 | 82,240 | 508 | 604,528 | 66,510 |
| Mobile Homes (8.55%) | 479 | 3,174,257 | 271,398 | 474 | 3,137,735 | 268,277 |
| (0% - 7.695%) | 4 | 11,026 | 610 | 0 | 16,191 | 888 |
| Machinery (11%) | | 3,460,237 | 380,631 | | 608,654 | 66,955 |
| Farm Machinery and Equipment (11%) | | 25,142,036 | 2,765,629 | | 26,620,387 | 2,928,251 |
| Manufacturing and Mining Machinery (11%) | | 628,262 | 69,113 | | 10,517,007 | 1,162,307 |
| Furniture and Fixtures (13%) | | 2,347,308 | 305,166 | | 2,742,455 | 356,532 |
| Agricultural Products In Storage (4%) | | 4,736,440 | 189,464 | | 13,914,986 | 556,601 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,084,892 | 102,242 | | 1,139,812 | 108,720 |
| INTRA COUNTY UTILITIES | | 123,410 | 15,400 | | 111,448 | 14,430 |
| INTRA COUNTY COOPERATIVES | | 52,381 | 1,572 | | 45,444 | 1,363 |
| DEPARTMENT ALLOCATIONS | | 106,342,641 | 14,809,488 | | 122,458,414 | 17,177,211 |
| NET PROCEEDS | | 2,545,701 | 2,545,701 | | 8,305,729 | 8,305,729 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 264,919,020 | 34,051,616 | | 307,665,726 | 43,777,973 |

NOTE: Figures shown are as reported to Department of Revenue by County

WHEATLAND COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 15,708 | 398,892 | 119,669 | 15,708 | 398,892 | 119,667 |
| Non-Irrigated (30%) | 83,005 | 1,491,435 | 447,438 | 89,120 | 1,618,783 | 485,640 |
| Grazing (30%) | 639,141 | 1,989,186 | 596,762 | 632,960 | 2,003,364 | 601,014 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 20,753 | 311,896 | 93,568 | 20,853 | 312,484 | 93,745 |
| Timberland (30%) | 2,454 | 6,064 | 1,819 | 2,454 | 6,064 | 1,820 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 42,024 | 3,592 | | 45,902 | 3,924 |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | 69,165 | 5,912 | | 223,540 | 19,113 |
| City and Town Lots (8.55%) | | 739,980 | 63,268 | | 723,602 | 61,872 |
| (0% - 7.695%) | | 14,760 | 798 | | 18,595 | 1,059 |
| Commercial City and Town Lots (8.55%) | | 116,654 | 9,971 | | 128,852 | 11,016 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | - | - | | 8,574 | 733 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 5,209,338 | 445,404 | | 5,289,173 | 452,225 |
| (0% - 7.695%) | | 7,380 | 196 | | 7,380 | 196 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 1,293,729 | 110,613 | | 863,825 | 73,853 |
| (0% - 7.695%) | | - | - | | - | - |
| On City and Town Lots (8.55%) | | 5,957,280 | 509,365 | | 6,070,837 | 519,069 |
| (0% - 7.695%) | | 101,443 | 4,675 | | 124,641 | 6,324 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 30,645 | 2,620 | | 503,885 | 43,082 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 622 | 962,332 | 143,047 | 607 | 782,206 | 113,677 |
| Livestock (4%): | | | | | | |
| Cattle | 28,826 | 9,473,196 | 378,933 | 29,591 | 9,266,101 | 370,638 |
| Sheep | 17,242 | 478,676 | 19,148 | 17,517 | 496,987 | 19,878 |
| Horses | 414 | 229,612 | 9,173 | 455 | 193,575 | 7,743 |
| Swine | 2,898 | 217,860 | 8,714 | 4,271 | 313,614 | 12,543 |
| Other | 19,180 | 132,349 | 5,297 | 27,024 | 127,619 | 5,105 |
| Aircraft (11%) | 3 | 30,022 | 3,303 | 5 | 45,776 | 5,037 |
| Watercraft (11%) | 73 | 54,624 | 6,033 | 50 | 76,934 | 8,455 |
| Mobile Homes (8.55%) | 50 | 252,104 | 21,552 | 47 | 218,419 | 18,674 |
| (0% - 7.695%) | - | - | - | 0 | 5,707 | 0 |
| Machinery (11%) | | 296,855 | 32,655 | | 199,976 | 22,000 |
| Farm Machinery and Equipment (11%) | | 4,232,307 | 465,555 | | 4,983,939 | 548,222 |
| Manufacturing and Mining Machinery (11%) | | 331,969 | 36,517 | | 266,387 | 29,304 |
| Furniture and Fixtures (13%) | | 404,022 | 52,530 | | 453,485 | 58,951 |
| Agricultural Products In Storage (4%) | | 45,009 | 1,801 | | 21,172 | 847 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 188,160 | 19,029 | | 302,533 | 30,553 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | - | - | | - | - |
| DEPARTMENT ALLOCATIONS | | 22,726,417 | 2,787,414 | | 27,305,241 | 3,343,843 |
| NET PROCEEDS | | - | - | | - | - |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 57,835,385 | 6,406,371 | | 63,408,064 | 7,089,822 |

NOTE: Figures shown are as reported to Department of Revenue by County

WIBAUX COUNTY

| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|----------|-------------------------|------------------|----------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | - | - | - | - | - | - |
| Non-Irrigated (30%) | 127,804 | 2,458,279 | 738,125 | 127,503 | 2,456,889 | 737,678 |
| Grazing (30%) | 365,408 | 1,237,981 | 371,720 | 367,095 | 1,250,041 | 375,325 |
| Orchard Land (30%) | - | - | - | 10,070 | 135,045 | 40,547 |
| Wild Hay (30%) | 11,575 | 143,340 | 43,040 | - | - | - |
| Timberland (30%) | - | - | - | - | - | - |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 32,325 | 2,790 | | 29,455 | 2,525 |
| (0% - 7.695%) | | - | - | | - | - |
| Commercial Suburban Tracts (8.55%) | | 1,950 | 170 | | 1,950 | 170 |
| City and Town Lots (8.55%) | | 324,185 | 27,795 | | 334,290 | 28,786 |
| (0% - 7.695%) | | 8,810 | 525 | | 8,780 | 460 |
| Commercial City and Town Lots (8.55%) | | 86,015 | 7,360 | | 78,075 | 6,710 |
| Qualified Golf Courses (4.275%) | | - | - | | - | - |
| Industrial Sites (8.55%) | | 7,420 | 635 | | 7,420 | 635 |
| New Industrial Sites (3%) | | - | - | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 5,225,520 | 447,270 | | 5,306,605 | 454,168 |
| (0% - 7.695%) | | 870 | 115 | | 1,870 | 115 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 394,825 | 33,800 | | 384,030 | 32,870 |
| (0% - 7.695%) | | - | - | | - | - |
| On City and Town Lots (8.55%) | | 3,545,795 | 303,665 | | 3,635,120 | 311,494 |
| (0% - 7.695%) | | 85,460 | 5,030 | | 81,050 | 3,920 |
| On Qualified Golf Courses (4.275%) | | - | - | | - | - |
| On Right-Of-Way (8.55%) | | - | - | | 134,205 | 11,475 |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | - | - | | - | - |
| On Industrial Sites (8.55%) | | 775,515 | 66,320 | | 760,970 | 65,072 |
| New Industry Exemption (4.275% - 7.695%) | | - | - | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 507 | 1,489,290 | 225,004 | 448 | 869,934 | 126,720 |
| Livestock (4%): | | | | | | |
| Cattle | 17,330 | 5,883,772 | 235,678 | 17,835 | 5,775,588 | 231,101 |
| Sheep | 2,993 | 93,020 | 3,750 | 2,127 | 66,878 | 2,689 |
| Horses | 499 | 290,801 | 11,792 | 485 | 226,875 | 9,077 |
| Swine | 633 | 48,515 | 1,955 | 976 | 70,682 | 2,831 |
| Other | 1,259 | 11,365 | 465 | 914 | 11,436 | 462 |
| Aircraft (11%) | 8 | 69,750 | 7,685 | 9 | 67,505 | 7,430 |
| Watercraft (11%) | 8 | 8,030 | 885 | 9 | 5,845 | 643 |
| Mobile Homes (8.55%) | 152 | 1,084,905 | 93,015 | 138 | 1,056,305 | 90,546 |
| (0% - 7.695%) | - | - | - | - | - | - |
| Machinery (11%) | | 4,193,358 | 461,295 | | 749,453 | 82,446 |
| Farm Machinery and Equipment (11%) | | 8,056,964 | 886,640 | | 7,012,441 | 771,479 |
| Manufacturing and Mining Machinery (11%) | | 1,546,032 | 170,075 | | 11,369,189 | 1,309,452 |
| Furniture and Fixtures (13%) | | 400,384 | 52,155 | | 402,965 | 52,403 |
| Agricultural Products In Storage (4%) | | 3,047,335 | 122,045 | | 2,403,608 | 96,170 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | - | - | | - | - |
| Other Personal Property (3% - 16%) | | 1,525,210 | 204,293 | | 876,741 | 92,270 |
| INTRA COUNTY UTILITIES | | | | | | |
| INTRA COUNTY COOPERATIVES | | 36,240 | 1,485 | | 25,135 | 754 |
| DEPARTMENT ALLOCATIONS | | 7,604,988 | 985,839 | | 8,396,291 | 1,099,612 |
| NET PROCEEDS | | 22,379,911 | 22,379,911 | | 22,128,904 | 22,128,904 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 72,098,160 | 27,892,327 | | 76,121,570 | 28,176,939 |

NOTE: Figures shown are as reported to Department of Revenue by County

YELLOWSTONE COUNTY

| PROPERTY TYPE | QUANTITY | 1983 | TAXABLE VALUE | QUANTITY | 1984 | TAXABLE VALUE |
|--|----------|-----------------|------------------|----------|-----------------|------------------|
| | | MARKET VALUE | | | MARKET VALUE | |
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 86,870 | 4,095,428 | 1,228,633 | 85,902 | 4,051,354 | 1,215,418 |
| Non-Irrigated (30%) | 209,681 | 5,073,085 | 1,521,936 | 209,397 | 5,066,307 | 1,519,912 |
| Grazing (30%) | 986,598 | 2,675,995 | 802,804 | 985,300 | 2,670,949 | 801,319 |
| Orchard Land (30%) | - | - | - | - | - | - |
| Wild Hay (30%) | 5,480 | 75,495 | 22,649 | 5,121 | 82,907 | 24,874 |
| Timberland (30%) | 21,836 | 51,540 | 15,462 | 21,739 | 51,320 | 15,396 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 86,017,342 | 7,355,019 | | 91,101,100 | 7,789,638 |
| (0% - 7.695%) | | 642,203 | 34,599 | | 695,268 | 37,846 |
| Commercial Suburban Tracts (8.55%) | | 22,353,828 | 1,911,257 | | 25,588,148 | 2,187,789 |
| City and Town Lots (8.55%) | | 134,547,788 | 11,504,573 | | 136,411,533 | 11,663,910 |
| (0% - 7.695%) | | 4,855,222 | 273,149 | | 4,706,359 | 256,928 |
| Commercial City and Town Lots (8.55%) | | 111,024,918 | 9,492,899 | | 116,734,950 | 9,981,115 |
| Qualified Golf Courses (4.275%) | | 696,785 | 29,787 | | 696,245 | 29,764 |
| Industrial Sites (8.55%) | | 9,043,850 | 773,256 | | 3,100,980 | 265,141 |
| New Industrial Sites (3%) | | 20,080 | 602 | | - | - |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 23,305,718 | 1,992,639 | | 23,566,485 | 2,014,934 |
| (0% - 7.695%) | | - | - | | 20,980 | 509 |
| On Timberland (8.55%) | | - | - | | - | - |
| On Suburban Tracts (8.55%) | | 221,386,361 | 18,928,572 | | 235,968,435 | 20,175,348 |
| (0% - 7.695%) | | 758,484 | 42,597 | | 870,129 | 49,961 |
| On City and Town Lots (8.55%) | | 687,062,535 | 58,743,998 | | 731,770,467 | 62,566,512 |
| (0% - 7.695%) | | 11,565,459 | 663,029 | | 11,505,219 | 633,981 |
| On Qualified Golf Courses (4.275%) | | 2,453,610 | 104,892 | | 2,453,610 | 104,892 |
| On Right-Of-Way (8.55%) | | - | - | | - | - |
| Hydraulic Water Works (8.55%) | | - | - | | - | - |
| On New Industrial Sites (3.00%) | | 227,100 | 6,813 | | - | - |
| On Industrial Sites (8.55%) | | - | - | | 43,466,797 | 3,716,412 |
| New Industry Exemption (4.275% - 7.695%) | | 52,203,282 | 4,463,382 | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | - | - | | - | - |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 15,353 | 25,657,580 | 3,169,410 | 14,279 | 17,977,711 | 2,502,471 |
| Livestock (4%): | | | | | | |
| Cattle | 76,874 | 23,404,454 | 936,294 | 68,330 | 20,266,136 | 810,553 |
| Sheep | 4,731 | 121,802 | 4,866 | 5,285 | 136,430 | 5,448 |
| Horses | 1,949 | 1,063,429 | 42,484 | 2,101 | 897,225 | 35,889 |
| Swine | 2,176 | 162,894 | 6,511 | 1,722 | 129,094 | 5,160 |
| Other | 144,373 | 163,811 | 6,553 | 148,640 | 227,749 | 9,110 |
| Aircraft (11%) | 224 | 12,566,149 | 1,382,286 | 229 | 12,896,607 | 1,418,666 |
| Watercraft (11%) | 2,808 | 2,870,963 | 315,837 | 2,759 | 3,363,441 | 369,941 |
| Mobile Homes (8.55%) | 4,716 | 27,351,486 | 2,338,653 | 4,920 | 30,967,958 | 2,647,858 |
| (0% - 7.695%) | 0 | 736,285 | 36,952 | 0 | 740,325 | 38,019 |
| Machinery (11%) | | 17,655,152 | 1,942,107 | | 21,070,377 | 2,317,765 |
| Farm Machinery and Equipment (11%) | | 22,420,262 | 2,466,250 | | 23,907,952 | 2,629,908 |
| Manufacturing and Mining Machinery (11%) | | 143,043,243 | 15,734,764 | | 144,199,836 | 15,861,982 |
| Furniture and Fixtures (13%) | | 63,888,119 | 8,305,508 | | 74,302,615 | 9,659,398 |
| Agricultural Products In Storage (4%) | | 4,797,828 | 191,913 | | 4,396,334 | 175,857 |
| New Industrial Property (3%) | | - | - | | - | - |
| Pollution Control Facilities (3%) | | 8,543,558 | 256,306 | | 7,949,683 | 238,489 |
| Other Personal Property (3% - 16%) | | 26,618,377 | 2,661,873 | | 28,365,904 | 2,777,658 |
| INTRA COUNTY UTILITIES | | - | - | | 1,031,196 | 84,207 |
| INTRA COUNTY COOPERATIVES | | 2,581,364 | 77,440 | | 113,365 | 3,452 |
| DEPARTMENT ALLOCATIONS | | 236,361,483 | 30,744,338 | | 272,241,727 | 35,064,516 |
| NET PROCEEDS | | 292,932 | 292,932 | | 263,056 | 263,056 |
| GROSS PROCEEDS | | - | - | | - | - |
| TOTAL | | 2,000,437,279 | 190,825,824 | | 2,106,024,263 | 201,971,002 |

NOTE: Figures shown are as reported to Department of Revenue by County

STATEWIDE TOTAL

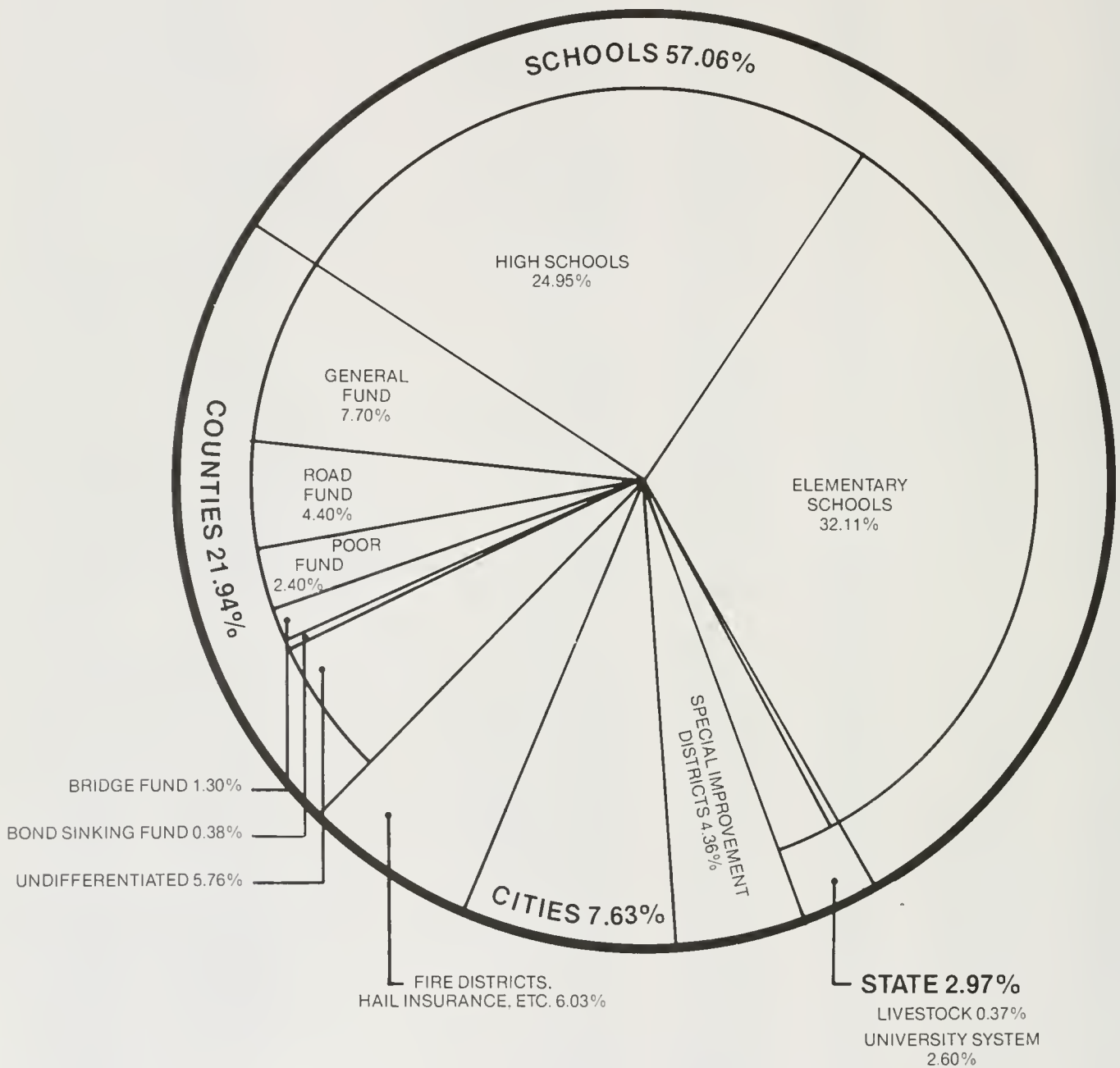
| PROPERTY TYPE | QUANTITY | 1983 MARKET VALUE | TAXABLE VALUE | QUANTITY | 1984 MARKET VALUE | TAXABLE VALUE |
|--|------------|-------------------------|------------------|------------|-------------------------|------------------|
| REAL PROPERTY - LAND | | | | | | |
| Agricultural Land: | | | | | | |
| Irrigated (30%) | 1,473,596 | 46,079,356 | 13,824,954 | 1,511,083 | 46,225,417 | 13,868,614 |
| Non-Irrigated (30%) | 12,052,172 | 274,001,777 | 82,203,344 | 11,808,449 | 275,752,027 | 82,725,824 |
| Grazing (30%) | 36,427,831 | 130,388,066 | 39,123,875 | 38,531,936 | 129,248,196 | 38,780,454 |
| Orchard Land (30%) | 20,126 | 602,750 | 180,824 | 36,873 | 795,647 | 238,743 |
| Wild Hay (30%) | 1,382,506 | 20,485,700 | 6,130,730 | 1,072,069 | 18,006,460 | 5,402,322 |
| Timberland (30%) | 3,484,770 | 22,945,461 | 6,899,245 | 3,184,552 | 20,992,121 | 6,298,310 |
| Other Land: | | | | | | |
| Suburban Tracts (8.55%) | | 521,167,397 | 44,560,717 | | 545,960,443 | 46,673,157 |
| (0% - 7.695%) | | 5,980,722 | 329,120 | | 5,220,918 | 286,997 |
| Commercial Suburban Tracts (8.55%) | | 70,490,901 | 6,025,953 | | 78,365,006 | 6,699,154 |
| City and Town Lots (8.55%) | | 639,754,660 | 54,698,401 | | 630,228,161 | 53,861,812 |
| (0% - 7.695%) | | 17,889,738 | 955,987 | | 17,017,689 | 913,661 |
| Commercial City and Town Lots (8.55%) | | 284,022,631 | 24,284,531 | | 298,953,396 | 25,544,149 |
| Qualified Golf Courses (4.275%) | | 8,242,133 | 642,085 | | 1,958,012 | 83,706 |
| Industrial Sites (8.55%) | | 29,737,465 | 2,543,684 | | 45,509,747 | 3,890,874 |
| New Industrial Sites (3%) | | 11,777,029 | 353,311 | | 512,755 | 15,383 |
| IMPROVEMENTS | | | | | | |
| On Agricultural Land (8.55%) | | 723,988,060 | 61,901,419 | | 770,359,995 | 65,865,908 |
| (0% - 7.695%) | | 2,420,113 | 121,345 | | 2,613,004 | 128,636 |
| On Timberland (8.55%) | | 13,191,099 | 1,127,182 | | 14,467,810 | 1,236,985 |
| On Suburban Tracts (8.55%) | | 1,266,773,952 | 108,309,384 | | 1,355,603,183 | 115,831,207 |
| (0% - 7.695%) | | 16,159,501 | 879,151 | | 13,560,139 | 715,021 |
| On City and Town Lots (8.55%) | | 3,185,611,715 | 272,352,464 | | 3,283,260,538 | 280,636,161 |
| (0% - 7.695%) | | 63,292,103 | 3,345,979 | | 61,145,781 | 3,239,170 |
| On Qualified Golf Courses (4.275%) | | 6,157,609 | 263,242 | | 6,336,668 | 270,896 |
| On Right-Of-Way (8.55%) | | 18,661,909 | 1,595,592 | | 24,345,404 | 2,081,539 |
| Hydraulic Water Works (8.55%) | | 466,251 | 39,864 | | 488,132 | 41,735 |
| On New Industrial Sites (3.00%) | | 39,533,679 | 1,197,897 | | 15,807,406 | 474,222 |
| On Industrial Sites (8.55%) | | 260,214,168 | 22,306,613 | | 330,316,371 | 28,241,955 |
| New Industry Exemption (4.275% - 7.695%) | | 56,222,414 | 4,797,743 | | - | - |
| Remodeled Improvements (1.7% - 6.8%) | | 503,642 | 28,294 | | 2,343,773 | 183,687 |
| PERSONAL PROPERTY | | | | | | |
| Motor Vehicles (11% - 16%) | 94,719 | 209,824,504 | 30,172,826 | 128,800 | 226,172,622 | 32,808,152 |
| Livestock (4%): | | | | | | |
| Cattle | 2,078,166 | 689,189,402 | 27,361,400 | 2,056,336 | 653,734,171 | 26,148,073 |
| Sheep | 478,037 | 14,979,904 | 599,126 | 477,213 | 15,059,063 | 602,253 |
| Horses | 65,811 | 36,830,965 | 1,472,427 | 69,325 | 30,664,013 | 1,200,588 |
| Swine | 97,218 | 7,563,257 | 302,482 | 107,765 | 8,243,820 | 329,681 |
| Other | 728,301 | 6,039,888 | 241,681 | 766,537 | 5,627,269 | 225,200 |
| Aircraft (11%) | 1,410 | 42,416,996 | 4,624,342 | 1,783 | 49,990,719 | 5,499,157 |
| Watercraft (11%) | 17,829 | 20,950,008 | 2,296,594 | 22,776 | 28,657,128 | 3,153,947 |
| Mobile Homes (8.55%) | 34,523 | 229,447,379 | 19,607,956 | 34,153 | 239,212,106 | 20,452,940 |
| (0% - 7.695%) | 33 | 5,204,327 | 267,473 | 143 | 5,133,319 | 269,892 |
| Machinery (11%) | | 173,254,510 | 19,069,911 | | 152,050,512 | 16,710,547 |
| Farm Machinery and Equipment (11%) | | 649,647,084 | 71,463,116 | | 681,977,783 | 75,114,323 |
| Manufacturing and Mining Machinery (11%) | | 966,400,289 | 106,304,076 | | 1,165,351,329 | 129,006,273 |
| Furniture and Fixtures (13%) | | 277,898,329 | 36,128,398 | | 314,706,667 | 40,913,142 |
| Agricultural Products In Storage (4%) | | 141,985,032 | 5,679,648 | | 180,011,387 | 7,200,512 |
| New Industrial Property (3%) | | 109,079,013 | 3,272,370 | | 70,135,314 | 2,117,135 |
| Pollution Control Facilities (3%) | | 149,101,507 | 4,473,045 | | 142,361,534 | 4,270,842 |
| Other Personal Property (3% - 16%) | | 165,492,790 | 18,727,871 | | 164,250,234 | 17,619,347 |
| INTRACOUNTY UTILITIES | | 2,857,410 | 418,934 | | 3,347,852 | 424,179 |
| INTRACOUNTY COOPERATIVES | | 33,733,706 | 1,156,838 | | 17,807,169 | 534,261 |
| DEPARTMENT ALLOCATIONS | | 3,088,979,969 | 377,177,961 | | 3,529,623,112 | 431,721,842 |
| NET PROCEEDS | | 615,466,613 | 615,466,613 | | 595,156,093 | 595,156,093 |
| GROSS PROCEEDS | | 423,626,366 | 126,077,450 | | 457,426,555 | 135,174,027 |
| TOTAL | | 15,796,731,249 | 2,233,385,468 | | 16,732,093,970 | 2,330,882,688 |

NOTE: Figures shown are as reported to Department of Revenue by County

TAXABLE VALUES OF CITIES AND TOWNS

| | 1983 | 1984 | | 1983 | 1984 |
|----------------------|-------------|-------------|-----------------------------|----------------|----------------|
| ALBERTON | \$ 189,263 | \$ 197,809 | JORDAN | \$ 302,646 | \$ 344,276 |
| ANACONDA | 4,448,465 | 4,438,281 | JUDITH GAP | 76,145 | 88,241 |
| BAINVILLE | 171,326 | 174,469 | KALISPELL | 15,495,249 | 16,221,806 |
| BAKER | 1,888,406 | 2,083,430 | KEVIN | 97,490 | 103,636 |
| BEAR CREEK | 35,517 | 38,130 | LAUREL | 5,178,549 | 5,444,590 |
| BELGRADE | 2,308,177 | 2,456,943 | LAVINA | 113,058 | 120,338 |
| BELT | 438,006 | 379,479 | LEWISTOWN | 4,802,847 | 4,896,623 |
| BIG SANDY | 642,042 | 680,837 | LIBBY | 3,465,625 | 3,506,490 |
| BIG TIMBER | 1,361,325 | 1,389,440 | LIMA | 165,830 | 168,378 |
| BILLINGS | 103,339,973 | 109,234,328 | LIVINGSTON | 6,722,098 | 7,021,818 |
| BOULDER | 172,872 | 714,576 | LODGE GRASS | 190,880 | 201,124 |
| BOZEMAN | 19,863,242 | 21,251,014 | MALTA | 2,473,815 | 2,556,818 |
| BRIDGER | 578,276 | 595,511 | MANHATTAN | 691,815 | 725,093 |
| BROADUS | 644,051 | 666,997 | MEDICINE LAKE | 239,990 | 266,670 |
| BROADVIEW | 149,958 | 138,131 | MELSTONE | 155,383 | 164,616 |
| BROCKTON | 79,612 | 86,111 | MILES CITY | 8,933,157 | 9,201,812 |
| BROWNING | 387,603 | 385,221 | MISSOULA | 46,156,286 | 48,088,111 |
| CASCADE | 460,967 | 512,446 | MOORE | 117,239 | 127,941 |
| CHESTER | 746,554 | 771,782 | NASHUA | 271,737 | 286,126 |
| CHINOOK | 1,185,989 | 1,220,339 | NEIHART | 109,659 | 118,186 |
| CHOTEAU | 1,391,440 | 1,672,727 | OPHEIM | 142,488 | 154,064 |
| CIRCLE | 751,541 | 826,992 | OUTLOOK | 82,745 | 82,413 |
| CLYDE PARK | 164,747 | 168,955 | PHILLIPSBURG | 551,679 | 576,694 |
| COLUMBIA FALLS | 3,142,668 | 3,412,972 | PINESDALE | 99,801 | 121,993 |
| COLUMBUS | 1,304,537 | 1,396,193 | PLAINS | 919,994 | 1,005,718 |
| CONRAD | 2,808,346 | 2,882,821 | PLENTYWOOD | 2,217,513 | 2,370,462 |
| CULBERTSON | 631,757 | 641,846 | PLEVNA | 100,791 | 104,605 |
| CUT BANK | 3,192,619 | 3,357,075 | POLSON | 2,796,072 | 3,046,720 |
| DARBY | 368,530 | 387,315 | POPLAR | 589,840 | 623,433 |
| DEER LODGE | 2,859,898 | 2,939,648 | RED LODGE | 2,054,401 | 2,219,458 |
| DENTON | 280,645 | 296,205 | RICHEY | 224,117 | 272,246 |
| DILLON | 3,180,269 | 3,305,983 | RONAN | 1,350,518 | 1,370,579 |
| DODSON | 100,985 | 106,998 | ROUNDUP | 1,490,666 | 1,572,973 |
| DRUMMOND | 243,893 | 290,383 | RYEGATE | 199,348 | 210,867 |
| DUTTON | 265,177 | 305,557 | SACO | 183,635 | 196,687 |
| EAST HELENA | 3,164,829 | 3,995,340 | ST. IGNATIUS | 359,978 | 371,574 |
| EKALAKA | 398,128 | 358,776 | SCOBIE | 1,070,932 | 1,123,638 |
| ENNIS | 641,668 | 689,403 | SHELBY | 2,365,974 | 2,469,129 |
| EUREKA | 735,543 | 792,420 | SHERIDAN | 393,930 | 390,571 |
| FAIRFIELD | 679,069 | 617,050 | SIDNEY | 6,075,675 | 6,241,981 |
| FAIRVIEW | 555,931 | 753,601 | STANFORD | 440,040 | 469,831 |
| FLAXVILLE | 98,030 | 100,754 | STEVENSVILLE | 883,902 | 977,039 |
| FORSYTH | 2,006,753 | 2,131,015 | SUNBURST | 239,957 | 267,936 |
| FORT BENTON | 1,443,037 | 1,489,847 | SUPERIOR | 766,386 | 784,894 |
| FROID | 221,745 | 218,345 | TERRY | 620,103 | 645,333 |
| FROMBERG | 276,314 | 298,962 | THOMPSON FALLS | 1,105,629 | 1,177,213 |
| GERALDINE | 228,168 | 248,102 | THREE FORKS | 920,964 | 983,196 |
| GLASGOW | 4,025,277 | 4,232,018 | TOWNSEND | 1,409,294 | 1,520,564 |
| GLENDALE | 6,720,620 | 7,553,890 | TROY | 712,277 | 733,501 |
| GRASS RANGE | 71,681 | 73,336 | TWIN BRIDGES | 532,110 | 564,071 |
| GREAT FALLS | 57,340,447 | 55,082,682 | VALIER | 534,161 | 553,730 |
| HAMILTON | 2,989,459 | 3,320,917 | VIRGINIA CITY | 170,365 | 180,848 |
| HARDIN | 3,061,420 | 3,061,400 | WALKERVILLE | 279,964 | 280,932 |
| HARLEM | 704,449 | 710,240 | WESTBY | 132,072 | 135,247 |
| HARLOWTON | 742,482 | 763,249 | WEST YELLOWSTONE | 1,453,539 | 1,499,506 |
| HAVRE | 9,460,952 | 9,764,401 | WHITEFISH | 4,113,284 | 4,620,986 |
| HELENA | 30,073,536 | 31,438,045 | WHITEHALL | 184,967 | 844,445 |
| HINGHAM | 236,689 | 207,060 | WHITE SULPHUR SPRINGS | 793,077 | 822,452 |
| HOBSON | 149,846 | 182,427 | WIBAUX | 589,704 | 616,999 |
| HOT SPRINGS | 332,410 | 332,953 | WINIFRED | 77,811 | 81,945 |
| HYSHAM | 295,367 | 298,621 | WINNETT | 104,329 | 106,007 |
| ISMAY | 22,528 | 30,940 | WOLF POINT | 2,230,311 | 2,312,419 |
| JOHNET | 453,296 | 478,056 | TOTAL | \$ 424,232,191 | \$ 442,988,386 |

PROPERTY TAXES LEVIED
1983



TAXES LEVIED IN MONTANA — 1983 and 1984

| | 1983 | 1984 |
|--|-------------------|-------------------|
| Market Valuation of State | \$ 15,796,731,249 | \$ 16,732,093,970 |
| Taxable Valuation of State | \$ 2,233,385,468 | \$ 2,330,882,688 |
| Amounts Levied | | |
| State: | | |
| University Millage | \$ 13,123,219 | \$ 13,917,989 |
| Livestock | 1,864,002 | 2,107,255 |
| | \$ 14,987,221 | \$ 16,025,244 |
| County: | | |
| General | \$ 38,900,910 | \$ 41,189,744 |
| Road | 22,243,455 | 22,006,210 |
| Bridge | 6,588,076 | 6,381,019 |
| Poor | 12,101,684 | 11,547,792 |
| Bond Interest and Sinking | 1,920,184 | 1,667,723 |
| County Fair | 1,753,025 | 2,026,112 |
| Library | 2,171,408 | 1,930,547 |
| Agricultural Extension Service | 1,542,056 | 1,598,659 |
| Planning | 706,694 | 632,092 |
| Health and Sanitary | 566,294 | 958,791 |
| Hospital | 1,104,281 | 1,409,835 |
| Airport | 1,481,943 | 1,259,825 |
| Other | 19,755,001 | 20,838,496 |
| | \$ 110,835,011 | \$ 113,446,845 |
| Schools: | | |
| Elementary | \$ 162,150,864 | \$ 188,294,699 |
| High School | 126,023,938 | 140,760,753 |
| | \$ 288,174,802 | \$ 329,055,452 |
| Miscellaneous: | | |
| Fire District | \$ 6,541,885 | \$ 6,485,292 |
| Other | 23,931,549 | 24,373,209 |
| | \$ 30,473,434 | \$ 30,858,501 |
| Total all taxes except Cities and Towns | \$ 444,470,468 | \$ 489,386,042 |
| Cities and Towns: | | |
| General | \$ 38,558,598 | \$ 40,930,827 |
| Special Improvements | 22,011,155 | 23,772,447 |
| | \$ 60,569,753 | \$ 64,703,274 |
| Grand Total of All Taxes | \$ 505,040,221 | \$ 554,089,316 |

TAXES LEVIED FOR STATE PURPOSES — 1983

| | University System 5.86 Mills | Livestock Sheep 59.00 Mills Other 59.00 Mills | Total of All State Taxes |
|---------------------|---------------------------------|---|-----------------------------|
| Beaverhead | \$ 89,297 | \$ 108,559 | \$ 197,856 |
| Big Horn | 661,212 | 74,225 | 735,437 |
| Blaine | 192,409 | 57,990 | 250,399 |
| Broadwater | 55,190 | 19,544 | 74,734 |
| Carbon | 151,350 | 37,976 | 189,326 |
| Carter | 40,128 | 49,266 | 89,394 |
| Cascade | 517,521 | 46,637 | 564,158 |
| Chouteau | 171,230 | 36,514 | 207,744 |
| Custer | 103,351 | 50,008 | 153,359 |
| Daniels | 46,729 | 12,698 | 59,427 |
| Dawson | 168,384 | 27,951 | 196,335 |
| Deer Lodge | 73,346 | 6,444 | 79,790 |
| Fallon | 635,784 | 30,752 | 666,536 |
| Fergus | 124,514 | 86,095 | 210,609 |
| Flathead | 481,008 | 17,272 | 498,280 |
| Gallatin | 329,512 | 45,812 | 375,324 |
| Garfield | 37,873 | 51,000 | 88,873 |
| Glacier | 250,911 | 21,845 | 272,756 |
| Golden Valley | 28,362 | 21,832 | 50,194 |
| Granite | 30,611 | 22,112 | 52,723 |
| Hill | 257,251 | 18,841 | 276,092 |
| Jefferson | 63,699 | 19,349 | 83,048 |
| Judith Basin | 51,798 | 40,062 | 91,860 |
| Lake | 151,425 | 40,474 | 191,899 |
| Lewis & Clark | 326,248 | 29,189 | 355,437 |
| Liberty | 111,276 | 8,671 | 119,947 |
| Lincoln | 191,653 | 6,083 | 197,736 |
| Madison | 91,979 | 72,549 | 164,528 |
| McCone | 61,285 | 26,881 | 88,166 |
| Meagher | 43,694 | 43,168 | 86,862 |
| Mineral | 26,158 | 1,333 | 27,491 |
| Missoula | 706,011 | 7,759 | 713,770 |
| Musselshell | 159,853 | 28,341 | 188,194 |
| Park | 102,125 | 39,342 | 141,467 |
| Petroleum | 15,203 | 2,185 | 17,388 |
| Phillips | 206,013 | 58,355 | 264,368 |
| Pondera | 140,350 | 20,567 | 160,917 |
| Powder River | 467,915 | 54,114 | 522,029 |
| Powell | 61,955 | 35,603 | 97,558 |
| Prairie | 33,451 | 27,705 | 61,156 |
| Ravalli | 133,835 | 33,829 | 167,664 |
| Richland | 845,934 | 29,079 | 875,013 |
| Roosevelt | 448,017 | 17,865 | 465,882 |
| Rosebud | 1,301,575 | 51,322 | 1,352,897 |
| Sanders | 120,417 | 17,910 | 138,327 |
| Sheridan | 511,133 | 15,572 | 526,705 |
| Silver Bow | 281,969 | 3,713 | 285,682 |
| Stillwater | 84,499 | 37,181 | 121,680 |
| Sweet Grass | 39,398 | 36,918 | 76,316 |
| Teton | 101,875 | 35,194 | 137,069 |
| Toole | 252,241 | 13,756 | 265,997 |
| Treasure | 22,728 | 17,120 | 39,848 |
| Valley | 199,726 | 45,269 | 244,995 |
| Wheatland | 37,688 | 25,830 | 63,518 |
| Wibaux | 163,550 | 15,906 | 179,456 |
| Yellowstone | 1,120,570 | 62,435 | 1,183,005 |
| TOTAL | \$ 13,123,219 | \$ 1,864,002 | \$ 14,987,221 |

TAXES LEVIED FOR STATE PURPOSES — 1984

| | University System 6.00 Mills | Livestock Sheep 75.00 Mills Other 76.00 Mills | Total of All State Taxes |
|---------------------|---------------------------------|---|-----------------------------|
| Beaverhead | \$ 90,620 | \$ 121,652 | \$ 212,272 |
| Big Horn | 765,931 | 79,356 | 845,287 |
| Blaine | 198,527 | 68,569 | 267,096 |
| Broadwater | 65,406 | 21,363 | 86,769 |
| Carbon | 169,190 | 43,035 | 212,225 |
| Carter | 5,985 | 58,557 | 64,542 |
| Cascade | 535,413 | 51,773 | 587,186 |
| Chouteau | 180,924 | 39,670 | 220,594 |
| Custer | 109,364 | 52,493 | 161,857 |
| Daniels | 48,934 | 14,022 | 62,956 |
| Dawson | 175,779 | 31,062 | 206,841 |
| Deer Lodge | 74,341 | 7,236 | 81,577 |
| Fallon | 694,239 | 37,526 | 731,765 |
| Fergus | 130,701 | 93,257 | 223,958 |
| Flathead | 510,063 | 18,720 | 528,783 |
| Gallatin | 359,474 | 58,357 | 417,831 |
| Garfield | 40,056 | 55,885 | 95,941 |
| Glacier | 274,269 | 23,539 | 297,808 |
| Golden Valley | 33,154 | 23,420 | 56,574 |
| Granite | 33,303 | 25,245 | 58,548 |
| Hill | 271,721 | 21,494 | 293,215 |
| Jefferson | 92,194 | 21,836 | 114,030 |
| Judith Basin | 54,274 | 42,781 | 97,055 |
| Lake | 158,413 | 45,844 | 204,257 |
| Lewis & Clark | 359,754 | 31,941 | 391,695 |
| Liberty | 120,996 | 11,328 | 132,324 |
| Lincoln | 199,437 | 6,538 | 205,975 |
| Madison | 96,847 | 74,449 | 171,296 |
| McCone | 64,366 | 30,161 | 94,527 |
| Meagher | 47,657 | 48,247 | 95,904 |
| Mineral | 26,781 | 1,488 | 28,269 |
| Missoula | 737,817 | 10,767 | 748,584 |
| Musselshell | 161,299 | 30,396 | 191,695 |
| Park | 109,984 | 44,024 | 154,008 |
| Petroleum | 19,075 | 23,824 | 42,899 |
| Phillips | 235,968 | 67,252 | 303,220 |
| Pondera | 150,844 | 23,089 | 173,933 |
| Powder River | 404,972 | 63,550 | 468,522 |
| Powell | 82,710 | 39,610 | 122,320 |
| Prairie | 38,910 | 30,141 | 69,051 |
| Ravalli | 142,800 | 36,947 | 179,747 |
| Richland | 746,320 | 31,945 | 778,265 |
| Roosevelt | 459,093 | 20,181 | 479,274 |
| Rosebud | 1,465,655 | 61,182 | 1,526,837 |
| Sanders | 125,461 | 20,626 | 146,087 |
| Sheridan | 526,700 | 18,664 | 545,364 |
| Silver Bow | 280,396 | 4,332 | 284,728 |
| Stillwater | 89,802 | 41,668 | 131,470 |
| Sweet Grass | 42,168 | 39,566 | 81,734 |
| Teton | 111,564 | 39,292 | 150,856 |
| Toole | 287,701 | 15,080 | 302,781 |
| Treasure | 27,472 | 19,382 | 46,854 |
| Valley | 262,296 | 52,866 | 315,162 |
| Wheatland | 42,429 | 29,275 | 71,704 |
| Wibaux | 168,904 | 18,140 | 187,044 |
| Yellowstone | 1,209,536 | 64,612 | 1,274,148 |
| TOTAL | \$ 13,917,989 | \$ 2,107,255 | \$ 16,025,244 |

TAXES LEVIED FOR COUNTY PURPOSES — 1983

| | General Fund | | Road Fund | | Bridge Fund | | Poor Fund | |
|---------------------|--------------|---------------|-----------|---------------|-------------|--------------|-----------|---------------|
| | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount |
| Beaverhead | 24.00 | \$ 353,689 | 13.00 | \$ 151,751 | 5.00 | \$ 74,836 | 8.25 | \$ 123,176 |
| Big Horn | 16.73 | 1,880,534 | 8.48 | 937,794 | .94 | 105,624 | .69 | 85,117 |
| Blaine | 22.89 | 750,863 | 15.00 | 465,569 | 6.00 | 196,857 | 3.96 | 132,052 |
| Broadwater | 27.00 | 253,985 | 14.94 | 143,796 | — | 958 | 2.39 | 25,857 |
| Carbon | 19.22 | 491,852 | 11.92 | 266,447 | 4.00 | 100,158 | 5.54 | 139,999 |
| Carter | 27.00 | 177,644 | 18.00 | 116,226 | 4.00 | 27,332 | 6.50 | 46,592 |
| Cascade | 25.00 | 2,203,334 | 15.00 | 458,271 | 4.00 | 352,533 | 12.00* | 1,068,964 |
| Chouteau | 15.38 | 459,315 | 15.00 | 402,300 | 4.00 | 116,511 | 2.46 | 71,409 |
| Custer | 27.00 | 471,288 | 15.00 | 103,867 | 4.00 | 70,370 | 9.34 | 162,608 |
| Daniels | 27.00 | 214,505 | 18.00 | 121,923 | 5.00 | 39,723 | 2.72 | 22,230 |
| Dawson | 24.95 | 707,162 | 15.00 | 325,185 | 4.99 | 143,051 | 6.32 | 185,063 |
| Deer Lodge | 117.90 | 1,456,566 | — | — | — | — | 12.00* | 153,814 |
| Fallon | 3.12 | 343,135 | 11.91 | 1,267,891 | 2.46 | 266,308 | .41 | 46,092 |
| Fergus | 25.00 | 529,096 | 15.00 | 237,238 | 4.98 | 103,985 | 7.46 | 159,328 |
| Flathead | 21.33 | 1,718,359 | 11.00 | 652,482 | 3.26 | 265,062 | 7.75* | 629,601 |
| Gallatin | 24.31 | 1,357,549 | 13.32 | 414,114 | 3.95 | 220,712 | 4.09 | 243,532 |
| Garfield | 27.00 | 172,647 | 18.00 | 110,584 | 4.00 | 25,786 | 3.50 | 29,564 |
| Glacier | 15.28 | 644,073 | 15.00 | 586,645 | 4.00 | 170,591 | 9.62 | 413,038 |
| Golden Valley | 14.00 | 67,412 | 18.00 | 81,050 | 3.00 | 14,445 | 2.80 | 11,906 |
| Granite | 27.00 | 140,077 | 18.00 | 79,500 | 4.00 | 20,731 | 13.50 | 70,372 |
| Hill | 10.83 | 460,836 | 15.00 | 510,553 | 4.00 | 174,353 | 7.35 | 322,040 |
| Jefferson | 24.00 | 257,676 | 6.33 | 69,210 | 1.96 | 22,675 | 4.00 | 46,585 |
| Judith Basin | 34.43 | 290,573 | 21.87 | 172,976 | 4.57 | 38,813 | 2.67 | 23,878 |
| Lake | 24.95 | 629,394 | 15.00 | 319,481 | 4.00 | 103,221 | 13.50* | 335,182 |
| Lewis & Clark | 22.35 | 1,252,983 | 15.00 | 329,776 | 3.71 | 207,857 | 12.83* | 714,775 |
| Liberty | 16.45 | 309,909 | 15.00 | 274,971 | 4.00 | 75,847 | — | 7,001 |
| Lincoln | — | — | — | — | — | — | 12.00* | 395,290 |
| Madison | 26.88 | 405,598 | 8.35 | 121,523 | 6.00 | 91,252 | 2.78 | 54,522 |
| McCone | 27.00 | 281,189 | 18.00 | 173,931 | 5.00 | 52,072 | — | 4,204 |
| Meagher | 26.63 | 196,657 | 17.83 | 118,490 | 4.00 | 29,549 | 4.47 | 35,199 |
| Mineral | 26.52 | 115,768 | — | — | 2.97 | 11,482 | 12.00* | 52,796 |
| Missoula | 35.31 | 4,164,839 | 14.96 | 1,111,248 | 2.27 | 274,475 | 13.57* | 1,609,831 |
| Musselshell | 12.25 | 333,647 | 7.12 | 183,339 | .75 | 21,134 | 3.19 | 83,016 |
| Park | 27.00 | 467,756 | 16.00 | 167,596 | 4.00 | 69,614 | 13.50* | 230,036 |
| Petroleum | 18.00 | 49,941 | 5.00 | 15,055 | 2.00 | 6,055 | 2.00 | 5,886 |
| Phillips | 4.00 | 146,496 | 15.00 | 485,418 | 6.00 | 210,720 | 3.25 | 113,012 |
| Pondera | 22.00 | 516,355 | 15.00 | 307,612 | 4.00 | 95,195 | 8.00 | 186,030 |
| Powder River | 8.59 | 685,915 | 7.61 | 602,680 | 1.71 | 136,347 | .34 | 27,699 |
| Powell | 39.07 | 404,247 | 17.99 | 132,407 | 4.00 | 41,547 | 13.50 | 142,172 |
| Prairie | 22.27 | 128,680 | 15.00 | 72,528 | 5.00 | 27,152 | 10.90 | 63,544 |
| Ravalli | 25.00 | 543,394 | 15.00 | 277,726 | 5.49 | 126,519 | 12.00* | 277,700 |
| Richland | 3.20 | 453,382 | 15.00 | 2,060,727 | 3.00 | 421,783 | 2.50 | 350,639 |
| Roosevelt | 10.53 | 787,935 | 15.00 | 1,065,456 | 3.00 | 228,793 | 2.00 | 150,529 |
| Rosebud | 5.98 | 1,307,786 | 6.36 | 1,419,861 | .94 | 213,007 | .96 | 217,826 |
| Sanders | 22.79 | 466,213 | 14.00 | 246,642 | 3.68 | 76,543 | 5.36 | 108,008 |
| Sheridan | 5.00 | 448,077 | 12.00 | 1,013,945 | 3.00 | 261,503 | 2.22 | 192,995 |
| Silver Bow | 62.98 | 3,032,550 | 15.66 | 750,295 | 3.48 | 167,954 | 12.00* | 574,135 |
| Stillwater | 23.32 | 336,405 | 18.00 | 235,502 | 6.00 | 86,359 | 4.61 | 65,909 |
| Sweet Grass | 37.86 | 250,933 | 11.23 | 77,728 | 1.29 | 9,600 | 6.10 | 40,995 |
| Teton | 20.00 | 346,842 | 18.00 | 272,332 | 5.00 | 86,711 | 3.00 | 54,709 |
| Toole | 7.05 | 320,397 | 15.00 | 603,201 | 4.00 | 171,526 | 1.79 | 111,081 |
| Treasure | 27.00 | 102,009 | 18.00 | 64,073 | 4.00 | 15,403 | 1.30 | 4,805 |
| Valley | 8.83 | 291,118 | 15.00 | 444,029 | 4.00 | 136,165 | 6.70 | 227,729 |
| Wheatland | 27.00 | 173,152 | 18.00 | 114,414 | 4.00 | 25,500 | 9.00 | 53,853 |
| Wibaux | 15.47 | 429,695 | 15.00 | 409,493 | 4.00 | 111,563 | — | 316 |
| Yellowstone | 23.00 | 4,119,478 | 13.65 | 1,096,604 | 2.32 | 444,214 | 7.16 | 1,397,443 |
| TOTAL | | \$ 38,900,910 | | \$ 22,243,455 | | \$ 6,588,076 | | \$ 12,101,684 |

* Welfare services operated by the state.

TAXES LEVIED FOR COUNTY PURPOSES — 1984

| | General Fund | | Road Fund | | Bridge Fund | | Poor Fund | |
|---------------------|--------------|---------------|-----------|---------------|-------------|--------------|-----------|---------------|
| | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount |
| Beaverhead | 25.00 | \$ 376,745 | 15.00 | \$ 171,756 | 5.00 | \$ 75,751 | 13.50 | \$ 193,971 |
| Big Horn | 17.38 | 2,217,728 | 7.46 | 932,160 | 2.09 | 262,659 | .97 | 122,858 |
| Blaine | 23.99 | 793,228 | 15.00 | 468,220 | 6.00 | 198,669 | 3.57 | 118,513 |
| Broadwater | 25.30 | 278,277 | 18.00 | 193,441 | — | — | 5.02 | 52,058 |
| Carbon | 24.50 | 683,650 | 11.77 | 289,774 | 4.00 | 112,936 | 5.30 | 150,008 |
| Carter | 27.00 | 184,232 | 18.00 | 117,778 | 4.00 | 27,294 | 5.00 | 34,874 |
| Cascade | 25.00 | 2,235,656 | 15.00 | 448,776 | 4.00 | 357,705 | 13.50* | 1,195,000 |
| Chouteau | 18.65 | 555,562 | 15.00 | 416,880 | 4.00 | 120,841 | 2.73 | 81,825 |
| Custer | 27.00 | 493,425 | 18.00 | 158,528 | 3.89 | 71,314 | 8.48 | 156,727 |
| Daniels | 27.00 | 220,904 | 18.00 | 125,189 | 5.00 | 40,908 | 3.30 | 26,353 |
| Dawson | 22.48 | 667,437 | 15.00 | 323,090 | 4.00 | 120,389 | 5.38 | 160,765 |
| Deer Lodge | 121.85 | 1,506,428 | — | — | — | — | 12.00* | 149,521 |
| Fallon | 8.74 | 994,707 | 4.63 | 545,777 | .04 | 12,219 | — | 1,239 |
| Fergus | 25.00 | 546,802 | 15.00 | 245,982 | 4.98 | 108,923 | 7.50 | 163,889 |
| Flathead | 25.00 | 2,097,457 | 15.00 | 896,471 | 3.03 | 260,091 | 12.00* | 984,402 |
| Gallatin | 23.77 | 1,431,008 | 14.98 | 484,291 | 3.33 | 203,909 | 4.44 | 264,452 |
| Garfield | 27.00 | 180,629 | 18.00 | 114,157 | 4.00 | 26,760 | 3.50 | 23,415 |
| Glacier | 18.16 | 822,145 | 15.00 | 630,675 | 2.85 | 134,229 | 1.52 | 95,902 |
| Golden Valley | 15.70 | 81,316 | 18.00 | 158,942 | 3.00 | 15,715 | 4.90 | 24,522 |
| Granite | 27.00 | 150,183 | 18.00 | 84,515 | 4.00 | 22,249 | 8.68 | 50,758 |
| Hill | 16.76 | 739,440 | 15.00 | 530,961 | 4.00 | 181,475 | 8.93 | 399,390 |
| Jefferson | 27.00 | 412,733 | 15.00 | 200,874 | 4.00 | 59,705 | 6.00 | 90,515 |
| Judith Basin | 32.33 | 297,012 | 24.11 | 199,888 | 4.78 | 43,082 | .57 | 8,535 |
| Lake | 25.00 | 660,998 | 15.00 | 324,814 | 4.00 | 105,773 | 13.50* | 356,983 |
| Lewis & Clark | 19.51 | 1,189,970 | 15.00 | 370,078 | 3.34 | 203,004 | 15.57* | 919,015 |
| Liberty | 17.50 | 352,522 | 18.00 | 347,721 | 4.00 | 80,720 | — | — |
| Lincoln | — | — | — | — | — | — | 12.00* | 399,728 |
| Madison | 25.63 | 416,780 | 3.09 | 57,193 | 4.60 | 76,763 | 4.63 | 71,829 |
| McCone | 25.00 | 274,170 | 18.00 | 179,184 | 5.00 | 53,909 | .31 | 2,625 |
| Meagher | 25.72 | 205,025 | 15.00 | 108,179 | 3.95 | 31,443 | 3.21 | 26,148 |
| Mineral | 27.00 | 120,581 | — | — | 1.33 | 6,650 | 12.00* | 53,683 |
| Missoula | 34.97 | 4,311,599 | 13.58 | 1,030,719 | 2.56 | 312,505 | .60* | 83,718 |
| Musselshell | 3.56 | 111,527 | 9.70 | 242,237 | 2.08 | 53,373 | 1.57 | 44,274 |
| Park | 26.25 | 482,036 | 18.00 | 198,684 | 4.00 | 73,445 | 10.36* | 194,326 |
| Petroleum | 8.00 | 28,221 | 2.50 | 8,154 | 3.00 | 9,365 | 1.50 | 4,868 |
| Phillips | 5.00 | 195,202 | 10.00 | 372,374 | 6.00 | 236,196 | 3.00 | 118,505 |
| Pondera | 21.75 | 548,104 | 15.00 | 326,190 | 4.00 | 100,722 | 8.00 | 201,445 |
| Powder River | 7.21 | 487,714 | 10.04 | 669,866 | 1.69 | 114,381 | .96 | 64,491 |
| Powell | 27.00 | 380,924 | 14.00 | 150,933 | 3.00 | 42,090 | 13.50* | 186,314 |
| Prairie | 24.00 | 154,765 | 15.00 | 87,823 | 5.00 | 32,488 | — | 7,852 |
| Ravalli | 17.00 | 431,252 | 15.00 | 286,060 | 4.44 | 109,334 | 12.00* | 286,489 |
| Richland | 6.55 | 777,431 | 15.00 | 1,764,952 | 2.10 | 272,285 | 1.80 | 232,553 |
| Roosevelt | 15.48 | 1,165,252 | 15.00 | 1,084,248 | 3.00 | 229,840 | 3.15 | 236,518 |
| Rosebud | 4.99 | 1,223,383 | 5.16 | 1,254,374 | .39 | 97,655 | 1.10 | 268,733 |
| Sanders | 24.02 | 501,587 | 6.00 | 117,569 | 4.84 | 100,151 | 3.40 | 73,147 |
| Sheridan | 2.60 | 230,734 | 12.00 | 1,020,145 | 3.00 | 256,303 | 1.13 | 189,665 |
| Silver Bow | 57.43 | 2,700,062 | 16.23 | 753,467 | 3.83 | 178,373 | 12.00* | 561,450 |
| Stillwater | 27.00 | 400,323 | 18.00 | 244,807 | 5.00 | 76,223 | 5.75 | 84,810 |
| Sweet Grass | 36.90 | 247,839 | 18.00 | 91,271 | 3.98 | 25,818 | 6.54 | 43,756 |
| Teton | 23.00 | 422,754 | 18.00 | 288,812 | 5.00 | 93,202 | 3.00 | 55,921 |
| Toole | 9.01 | 426,227 | 11.00 | 541,570 | 1.03 | 59,320 | .96 | 48,859 |
| Treasure | 27.00 | 123,847 | 18.00 | 77,200 | 4.00 | 18,348 | 6.60 | 28,265 |
| Valley | 10.99 | 475,657 | 15.00 | 582,740 | 4.00 | 175,098 | 3.61 | 165,790 |
| Wheatland | 27.00 | 191,426 | 18.00 | 112,138 | 4.00 | 28,360 | 2.13 | 20,452 |
| Wibaux | 15.47 | 435,888 | 15.00 | 413,370 | 4.00 | 112,703 | — | — |
| Yellowstone | 17.00 | 3,549,240 | 13.37 | 1,161,213 | 2.81 | 558,356 | 10.00 | 1,966,088 |
| TOTAL | | \$ 41,189,744 | | \$ 22,006,210 | | \$ 6,381,019 | | \$ 11,547,792 |

* Welfare services operated by the state.

TAXES LEVIED FOR COUNTY PURPOSES — 1983

| | Bond Interest and Sinking | | County Fair | | Library | | Agri. Ext. Service | |
|---------------------|------------------------------|--------------|-------------|--------------|---------|--------------|--------------------|--------------|
| | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount |
| Beaverhead | — | \$ — | 1.50 | \$ 22,449 | — | \$ — | 1.70 | \$ 25,549 |
| Big Horn | — | — | — | — | — | — | — | — |
| Blaine | — | — | 1.25 | 40,751 | 2.27 | 74,310 | 1.97 | 64,322 |
| Broadwater | — | — | 1.05 | 10,079 | 1.18 | 11,707 | 2.85 | 27,821 |
| Carbon | — | — | .37 | 9,602 | — | — | 1.79 | 45,791 |
| Carter | 1.30 | 8,696 | 1.50 | 10,249 | .62 | 4,598 | 2.40 | 16,462 |
| Cascade | — | — | 1.50 | 132,200 | — | — | 1.59 | 128,087 |
| Chouteau | — | — | 1.50 | 43,698 | 3.00 | 87,395 | 1.16 | 33,378 |
| Custer | 2.01 | 35,621 | 1.50 | 26,389 | — | — | — | — |
| Daniels | 4.44 | 36,180 | 1.29 | 10,509 | 3.16 | 24,609 | 3.24 | 25,368 |
| Dawson | — | — | 1.50 | 42,992 | 1.46 | 42,152 | — | — |
| Deer Lodge | — | — | — | — | — | — | — | — |
| Fallon | — | 198 | 1.22 | 132,754 | .38 | 41,772 | — | — |
| Fergus | — | — | 1.50 | 31,745 | — | — | 2.89 | 61,410 |
| Flathead | 2.29 | 23,732 | 1.31 | 107,557 | 3.20 | 260,550 | 1.07 | 85,818 |
| Gallatin | — | — | 1.39 | 78,078 | 1.50 | 46,049 | 1.53 | 87,676 |
| Garfield | — | 2,241 | 1.20 | 7,596 | 1.30 | 8,170 | 4.00 | 25,435 |
| Glacier | — | — | — | — | 2.51 | 106,732 | — | — |
| Golden Valley | — | — | — | — | — | — | 2.30 | 11,697 |
| Granite | — | — | .33 | 1,743 | — | — | 4.86 | 25,020 |
| Hill | .25 | 11,362 | .99 | 44,216 | — | — | — | — |
| Jefferson | — | — | 1.10 | 10,940 | 2.56 | 28,263 | 1.20 | 13,080 |
| Judith Basin | — | — | — | — | 4.65 | 37,665 | 3.94 | 28,100 |
| Lake | — | — | .71 | 18,511 | .60 | 15,484 | 1.78 | 46,072 |
| Lewis & Clark | 19.29 | 1,061,159 | 1.41 | 78,622 | 4.78 | 257,315 | 1.56 | 86,957 |
| Liberty | — | — | — | — | 1.89 | 35,617 | — | — |
| Lincoln | — | — | 1.50 | 48,974 | 3.00 | 97,949 | 1.22 | 39,903 |
| Madison | — | — | 1.40 | 22,053 | .81 | 12,631 | — | — |
| McCone | 3.01 | 29,867 | .66 | 6,764 | — | 2,742 | 3.30 | 32,430 |
| Meagher | — | — | — | — | .92 | 6,858 | — | — |
| Mineral | 4.68 | 23,022 | 1.50 | 6,633 | 2.15 | 10,049 | 3.67 | 17,020 |
| Missoula | .98 | 121,473 | .94 | 115,127 | 3.23 | 386,811 | .91 | 109,144 |
| Musselshell | — | — | — | — | — | — | — | — |
| Park | 2.50 | 44,319 | 1.50 | 26,106 | — | — | — | — |
| Petroleum | — | — | — | — | — | — | — | — |
| Phillips | — | — | 1.00 | 35,572 | .75 | 25,964 | — | — |
| Pondera | — | — | .09 | 2,055 | 1.83 | 43,549 | — | — |
| Powder River | — | — | — | — | — | — | — | — |
| Powell | — | — | 1.50 | 15,835 | — | — | 3.08 | 32,188 |
| Prairie | — | — | 1.50 | 8,437 | 4.00 | 21,641 | 3.60 | 20,545 |
| Ravalli | — | — | 1.50 | 34,151 | .56 | 11,072 | 2.28 | 52,928 |
| Richland | — | — | .85 | 128,523 | .08 | 11,716 | .50 | 71,143 |
| Roosevelt | — | — | .24 | 17,902 | 1.17 | 89,419 | .74 | 56,614 |
| Rosebud | .07 | 17,541 | .72 | 159,325 | .27 | 60,576 | — | 1,743 |
| Sanders | 4.82 | 94,823 | .75 | 14,962 | .62 | 12,611 | 1.49 | 30,868 |
| Sheridan | — | — | .41 | 36,657 | .78 | 67,567 | — | — |
| Silver Bow | — | — | — | — | .65 | 31,542 | — | — |
| Stillwater | .53 | 7,794 | — | — | 1.35 | 19,686 | 1.29 | 18,245 |
| Sweet Grass | 2.39 | 16,570 | 1.57 | 10,642 | — | — | 2.99 | 20,361 |
| Teton | — | — | 1.00 | 17,700 | 2.73 | 47,827 | — | — |
| Toole | 3.28 | 144,335 | 1.50 | 64,338 | .85 | 36,375 | — | — |
| Treasure | — | — | — | — | — | — | — | — |
| Valley | .53 | 18,077 | 1.50 | 51,062 | 2.70 | 92,435 | 1.51 | 51,978 |
| Wheatland | 2.28 | 15,596 | .75 | 4,725 | — | — | — | — |
| Wibaux | — | — | .31 | 8,630 | — | — | 1.21 | 33,498 |
| Yellowstone | 1.10 | 207,578 | .29 | 56,172 | — | — | .61 | 115,405 |
| TOTAL | | \$ 1,920,184 | | \$ 1,753,025 | | \$ 2,171,408 | | \$ 1,542,056 |

TAXES LEVIED FOR COUNTY PURPOSES — 1984

| | Bond Interest and Sinking | | County Fair | | Library | | Agri. Ext. Service | |
|---------------------|------------------------------|--------------|-------------|--------------|---------|--------------|--------------------|--------------|
| | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount |
| Beaverhead | — | \$ — | 1.50 | \$ 22,725 | — | \$ — | 1.70 | \$ 25,755 |
| Big Horn | — | — | — | — | — | — | — | — |
| Blaine | — | — | 1.43 | 47,036 | 2.14 | 70,896 | 1.57 | 52,488 |
| Broadwater | — | — | 1.50 | 15,912 | 1.02 | 11,317 | 2.18 | 24,535 |
| Carbon | — | — | .52 | 14,451 | — | — | 1.63 | 46,266 |
| Carter | .80 | 5,711 | 1.50 | 10,235 | 1.50 | 9,791 | 2.00 | 13,848 |
| Cascade | — | — | 1.50 | 134,140 | — | — | 1.78 | 144,636 |
| Chouteau | — | — | 1.50 | 45,316 | 2.83 | 85,903 | 1.48 | 43,942 |
| Custer | .95 | 19,525 | 1.50 | 27,412 | — | — | — | — |
| Daniels | 4.48 | 36,610 | 1.31 | 10,695 | 3.01 | 24,795 | 3.21 | 26,297 |
| Dawson | — | — | 1.50 | 44,048 | 1.42 | 41,817 | — | — |
| Deer Lodge | — | — | — | — | — | — | — | — |
| Fallon | .16 | 18,037 | 1.32 | 152,803 | .11 | 13,910 | — | — |
| Fergus | — | — | 1.50 | 32,808 | — | — | 3.28 | 70,258 |
| Flathead | .36 | 29,724 | 1.50 | 126,136 | 3.72 | 312,146 | 1.12 | 94,893 |
| Gallatin | — | — | 1.40 | 84,018 | 1.50 | 48,907 | 1.38 | 83,826 |
| Garfield | 3.00 | 20,369 | 1.00 | 6,809 | 1.00 | 6,869 | 3.50 | 23,714 |
| Glacier | — | — | — | — | 2.57 | 117,479 | — | — |
| Golden Valley | — | — | — | — | — | — | 2.27 | 11,908 |
| Granite | — | — | .31 | 1,735 | — | — | 4.57 | 25,569 |
| Hill | .19 | 8,911 | 1.02 | 46,156 | — | — | — | — |
| Jefferson | — | — | — | 993 | 3.00 | 45,762 | .81 | 12,815 |
| Judith Basin | — | — | — | — | 3.14 | 30,935 | 4.03 | 36,460 |
| Lake | — | — | .47 | 12,728 | .80 | 20,803 | 1.78 | 47,076 |
| Lewis & Clark | 13.79 | 862,469 | 1.50 | 89,601 | 4.55 | 274,871 | 1.37 | 83,503 |
| Liberty | — | — | — | — | 1.69 | 34,224 | — | — |
| Lincoln | — | — | 1.50 | 49,966 | 3.26 | 107,800 | 1.27 | 42,152 |
| Madison | — | — | 1.35 | 21,926 | .96 | 15,283 | — | — |
| McCone | 1.75 | 21,784 | 1.00 | 9,995 | 2.37 | 20,069 | 2.44 | 28,297 |
| Meagher | — | — | — | — | .75 | 6,049 | — | — |
| Mineral | 1.63 | 7,970 | .68 | 3,392 | 2.13 | 9,538 | 3.37 | 15,203 |
| Missoula | .63 | 77,359 | .98 | 120,311 | — | 31,819 | 1.05 | 127,981 |
| Musselshell | — | — | 1.12 | 28,435 | — | — | — | — |
| Park | 3.58 | 64,322 | 1.44 | 26,519 | — | — | — | — |
| Petroleum | — | — | — | — | 3.00 | 9,319 | — | — |
| Phillips | — | — | .6 | 24,271 | .50 | 20,091 | — | — |
| Pondera | — | — | .1 | 2,501 | 2.00 | 50,070 | — | — |
| Powder River | — | — | — | — | — | — | — | — |
| Powell | — | — | 1.0 | 14,145 | — | — | 2.50 | 34,901 |
| Prairie | — | — | 1.5 | 9,762 | 3.84 | 25,102 | — | — |
| Ravalli | — | — | 1.50 | 35,811 | .47 | 11,507 | 2.13 | 51,328 |
| Richland | — | — | .66 | 84,492 | .09 | 11,102 | .43 | 54,420 |
| Roosevelt | — | — | .57 | 42,288 | 1.47 | 111,366 | .94 | 71,179 |
| Rosebud | .23 | 55,850 | .54 | 132,639 | .24 | 59,002 | — | — |
| Sanders | 5.14 | 107,276 | .50 | 10,719 | .80 | 16,566 | 1.45 | 30,394 |
| Sheridan | — | — | .48 | 40,758 | .43 | 37,991 | — | — |
| Silver Bow | — | — | — | — | — | 1,529 | — | — |
| Stillwater | .7 | 10,286 | — | — | 2.24 | 32,485 | 3.18 | 45,338 |
| Sweet Grass | 1.20 | 8,425 | 1.50 | 10,086 | 2.42 | 16,026 | 3.61 | 24,004 |
| Teton | — | — | — | — | 2.30 | 43,729 | — | — |
| Toole | 1.88 | 91,154 | 1.50 | 72,041 | .95 | 45,294 | — | — |
| Treasure | — | — | — | — | — | — | — | — |
| Valley | .22 | 10,410 | 1.50 | 65,662 | 2.22 | 98,385 | 1.51 | 66,100 |
| Wheatland | 1.79 | 13,073 | 1.25 | 8,473 | — | — | — | — |
| Wibaux | — | — | .42 | 11,717 | — | — | .96 | 27,307 |
| Yellowstone | .97 | 198,458 | 1.47 | 274,446 | — | — | .55 | 112,266 |
| TOTAL | | \$ 1,667,723 | | \$ 2,026,112 | | \$ 1,930,547 | | \$ 1,598,659 |

TAXES LEVIED FOR COUNTY PURPOSES — 1983

| | Planning | | Health and Sanitary | | Hospital | | Airport | | District Court | |
|---------------------|----------|------------|------------------------|------------|----------|--------------|---------|--------------|----------------|--------------|
| | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount |
| Beaverhead | — | \$ — | — | \$ — | 3.00 | \$ 45,565 | 1.50 | \$ 21,530 | — | \$ — |
| Big Horn | — | — | — | — | — | — | — | — | — | — |
| Blaine | — | — | — | — | — | — | 1.11 | 36,940 | 2.39 | 78,217 |
| Broadwater | 7.20 | 60,064 | — | — | 3.00 | 25,027 | 1.72 | 16,478 | 4.00 | 41,886 |
| Carbon | — | — | — | — | — | — | .25 | 6,447 | 3.21 | 81,317 |
| Carter | — | — | — | — | 10.00 | 62,106 | 2.00 | 13,666 | 4.00 | 27,332 |
| Cascade | — | — | — | — | — | — | — | — | 6.00 | 528,800 |
| Chouteau | — | — | — | — | — | — | 1.59 | 45,254 | 2.08 | 62,513 |
| Custer | — | — | — | — | — | — | .80 | 13,332 | 5.00 | 87,963 |
| Daniels | .55 | 3,960 | — | — | 9.00 | 71,501 | 2.00 | 13,743 | 4.00 | 31,778 |
| Dawson | .77 | 21,456 | — | — | — | — | 1.55 | 47,643 | 4.43 | 128,717 |
| Deer Lodge | — | — | — | — | — | — | — | — | — | — |
| Fallon | — | — | — | — | 1.79 | 192,321 | .37 | 40,203 | — | — |
| Fergus | — | — | — | — | — | — | .61 | 10,760 | 5.00 | 105,819 |
| Flathead | 1.50 | 84,446 | 1.97 | 127,898 | — | — | 2.00 | 163,753 | 6.00 | 485,266 |
| Gallatin | — | — | 2.19 | 134,980 | — | — | .11 | 5,792 | 6.00 | 336,506 |
| Garfield | — | — | — | — | 10.00 | 57,459 | — | 700 | 4.00 | 25,786 |
| Glacier | — | — | — | — | 2.28 | 95,139 | 2.00 | 84,790 | 3.65 | 156,578 |
| Golden Valley | — | — | — | — | — | — | — | — | 4.00 | 19,261 |
| Granite | 1.02 | 5,365 | 2.23 | 11,506 | 4.50 | 21,376 | 2.00 | 10,365 | 4.00 | 20,851 |
| Hill | .56 | 25,665 | .91 | 40,003 | — | — | .32 | 14,053 | 5.02 | 217,143 |
| Jefferson | — | — | — | — | — | — | — | — | 4.00 | 43,371 |
| Judith Basin | — | — | — | — | .99 | 7,061 | — | — | 5.10 | 43,043 |
| Lake | — | — | 1.00 | 25,664 | — | — | — | 3,830 | 5.00 | 129,027 |
| Lewis & Clark ... | 2.00 | 110,846 | 3.86 | 215,633 | — | — | 2.00 | 111,125 | 6.00 | 333,097 |
| Liberty | — | — | — | — | 3.00 | 55,242 | — | — | 2.64 | 49,551 |
| Lincoln | 1.18 | 38,387 | — | — | — | — | 1.02 | 31,695 | 6.00 | 195,898 |
| Madison | — | — | — | — | — | — | .24 | 3,475 | 3.83 | 59,497 |
| McCone | — | — | — | — | — | — | — | — | 4.00 | 34,347 |
| Meagher | 1.16 | 8,603 | — | 239 | 3.00 | 22,184 | 1.47 | 10,588 | 4.00 | 29,578 |
| Mineral | 2.57 | 9,551 | 1.34 | 5,630 | 3.00 | 13,340 | .14 | 520 | 4.00 | 17,786 |
| Missoula | 1.88 | 227,358 | — | — | — | — | 1.82 | 216,374 | 6.00 | 721,735 |
| Musselshell | — | — | — | — | — | — | .07 | 1,379 | — | — |
| Park | — | — | — | — | — | — | .50 | 8,682 | 5.00 | 87,017 |
| Petroleum | — | — | — | — | — | — | — | — | — | — |
| Phillips | .25 | 8,404 | — | — | — | — | 2.00 | 70,240 | 2.80 | 97,884 |
| Pondera | — | — | — | — | 2.20 | 52,655 | — | — | 5.00 | 119,027 |
| Powder River | — | — | — | — | — | — | — | — | — | — |
| Powell | 1.50 | 15,869 | — | — | 1.35 | 13,335 | — | — | 4.00 | 42,225 |
| Prairie | — | — | — | — | 9.00 | 51,176 | .47 | 2,524 | 3.65 | 20,809 |
| Ravalli | .16 | 3,164 | — | — | — | — | — | — | 5.00 | 113,836 |
| Richland | .20 | 28,827 | — | — | — | — | .85 | 126,213 | — | — |
| Roosevelt | — | — | — | — | — | — | .21 | 15,505 | 1.00 | 95,239 |
| Rosebud | — | — | — | — | .20 | 46,082 | .29 | 63,234 | — | — |
| Sanders | — | — | — | — | — | — | .06 | 1,284 | — | — |
| Sheridan | .34 | 28,837 | — | — | — | — | .08 | 7,020 | 1.21 | 104,743 |
| Silver Bow | — | — | — | — | — | — | 2.55 | 124,255 | 9.66 | 465,561 |
| Stillwater | — | — | — | — | — | — | 4.00 | 57,573 | 1.84 | 26,660 |
| Sweet Grass | 1.04 | 7,652 | — | — | — | — | .10 | 624 | 3.80 | 25,046 |
| Teton | 1.00 | 17,342 | — | — | 4.88 | 84,951 | .25 | 4,389 | 5.00 | 86,721 |
| Toole | .02 | 859 | — | — | 4.70 | 187,761 | .97 | 40,776 | 1.01 | 48,995 |
| Treasure | — | — | — | — | — | — | — | — | 4.00 | 15,403 |
| Valley | — | — | — | — | — | — | .68 | 23,515 | 4.30 | 145,628 |
| Wheatland | — | — | .72 | 4,741 | — | — | 2.00 | 11,674 | 4.00 | 25,561 |
| Wibaux | — | 39 | — | — | — | — | — | — | — | — |
| Yellowstone | — | — | — | — | — | — | — | — | 6.00 | 1,134,135 |
| TOTAL | | \$ 706,694 | | \$ 566,294 | | \$ 1,104,281 | | \$ 1,481,943 | | \$ 6,747,153 |

TAXES LEVIED FOR COUNTY PURPOSES — 1984

| | Planning | | Health and Sanitary | | Hospital | | Airport | | District Court | |
|---------------------|----------|------------|------------------------|------------|----------|--------------|---------|--------------|----------------|--------------|
| | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount |
| Beaverhead | --- | \$ --- | --- | \$ --- | 3.00 | \$ 45,450 | 1.50 | \$ 22,725 | --- | \$ --- |
| Big Horn | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Blaine | --- | --- | .40 | 13,385 | --- | --- | 1.00 | 31,312 | 3.60 | 118,029 |
| Broadwater | --- | --- | --- | --- | 3.00 | 32,782 | --- | 1,830 | 2.35 | 27,435 |
| Carbon | --- | --- | --- | --- | --- | --- | .01 | 650 | 2.57 | 73,541 |
| Carter | --- | --- | --- | --- | 7.50 | 52,438 | 2.00 | 13,646 | 4.00 | 27,294 |
| Cascade | --- | --- | --- | --- | --- | --- | --- | --- | 6.00 | 536,557 |
| Chouteau | --- | --- | --- | --- | --- | --- | 1.59 | 48,034 | 1.90 | 57,832 |
| Custer | --- | --- | --- | --- | --- | --- | .77 | 14,133 | 5.00 | 91,375 |
| Daniels | .18 | 1,886 | --- | --- | 9.00 | 73,635 | 2.00 | 14,111 | 4.00 | 32,727 |
| Dawson | .83 | 24,195 | --- | --- | --- | --- | 2.53 | 71,397 | 4.50 | 131,937 |
| Deer Lodge | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Fallon | --- | --- | --- | --- | 2.31 | 266,189 | .67 | 76,426 | --- | --- |
| Fergus | --- | --- | --- | --- | --- | --- | .14 | 4,847 | 5.00 | 109,360 |
| Flathead | 1.03 | 70,634 | 4.09 | 274,685 | --- | --- | 2.00 | 170,443 | 6.00 | 511,324 |
| Gallatin | --- | --- | 2.16 | 129,916 | --- | --- | .05 | 3,381 | 6.00 | 360,372 |
| Garfield | --- | --- | 10.00 | 60,925 | --- | 5,974 | --- | --- | 3.50 | 23,714 |
| Glacier | --- | --- | --- | --- | 8.22 | 340,064 | 2.00 | 91,575 | 2.80 | 130,965 |
| Golden Valley | --- | --- | --- | --- | --- | --- | --- | --- | 4.00 | 20,954 |
| Granite | --- | 524 | .22 | 2,257 | 4.50 | 25,031 | 2.00 | 11,125 | 4.00 | 22,249 |
| Hill | .51 | 23,185 | 1.00 | 45,059 | --- | --- | .29 | 13,293 | 6.00 | 268,760 |
| Jefferson | --- | --- | --- | --- | --- | --- | --- | --- | 4.00 | 61,547 |
| Judith Basin | --- | --- | --- | --- | --- | --- | --- | --- | 5.01 | 45,650 |
| Lake | --- | --- | 5.00 | 125,195 | --- | --- | 1.62 | 40,019 | 5.00 | 132,216 |
| Lewis & Clark | 2.00 | 120,204 | 5.00 | 293,532 | --- | --- | 2.00 | 120,204 | 6.00 | 360,611 |
| Liberty | --- | --- | --- | --- | 4.00 | 80,123 | --- | --- | 1.98 | 40,350 |
| Lincoln | .77 | 26,899 | --- | --- | --- | --- | .88 | 29,740 | 6.00 | 199,864 |
| Madison | .26 | 3,773 | --- | --- | --- | --- | .15 | 2,577 | 5.00 | 78,950 |
| McCone | --- | --- | --- | --- | 9.45 | 91,104 | --- | --- | 4.00 | 43,127 |
| Meagher | .73 | 6,016 | --- | --- | 3.00 | 23,862 | .28 | 2,808 | 3.20 | 25,844 |
| Mineral | --- | 1,097 | .56 | 2,838 | 3.00 | 13,420 | .67 | 2,771 | 4.00 | 17,894 |
| Missoula | 1.94 | 238,446 | --- | --- | --- | --- | .21 | 27,556 | 6.00 | 739,195 |
| Musselshell | --- | --- | --- | --- | 1.54 | 39,974 | .11 | 2,767 | --- | --- |
| Park | --- | --- | --- | --- | --- | --- | .47 | 8,669 | 5.00 | 91,807 |
| Petroleum | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Phillips | .25 | 9,841 | --- | --- | --- | --- | --- | 3,257 | 3.00 | 117,772 |
| Pondera | --- | --- | --- | --- | 2.30 | 57,745 | --- | --- | 5.00 | 125,903 |
| Powder River | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Powell | 1.50 | 20,702 | --- | --- | --- | --- | .50 | 6,557 | 4.00 | 55,204 |
| Prairie | --- | --- | --- | --- | 18.00 | 110,556 | .57 | 3,610 | 2.76 | 18,580 |
| Ravalli | .54 | 11,686 | --- | --- | --- | --- | .93 | 19,251 | 5.00 | 119,370 |
| Richland | .05 | 7,983 | --- | --- | --- | --- | .40 | 55,114 | --- | --- |
| Roosevelt | --- | --- | --- | --- | --- | --- | .29 | 21,883 | 1.00 | 76,613 |
| Rosebud | --- | --- | --- | --- | .19 | 45,761 | .24 | 59,316 | --- | --- |
| Sanders | --- | --- | --- | --- | --- | --- | 1.98 | 39,515 | --- | --- |
| Sheridan | .60 | 50,329 | --- | --- | --- | --- | .25 | 20,749 | --- | --- |
| Silver Bow | --- | --- | --- | --- | --- | --- | 1.45 | 70,429 | 12.56 | 580,831 |
| Stillwater | --- | --- | --- | --- | --- | --- | --- | --- | 3.94 | 59,159 |
| Sweet Grass | 2.20 | 14,355 | .48 | 3,180 | --- | --- | .64 | 4,104 | 4.00 | 26,771 |
| Teton | --- | --- | --- | --- | 3.23 | 63,495 | .25 | 4,660 | 5.00 | 93,202 |
| Toole | --- | 66 | --- | --- | .86 | 42,232 | 2.00 | 92,638 | 2.41 | 111,103 |
| Treasure | --- | --- | --- | --- | --- | --- | --- | --- | 4.00 | 18,348 |
| Valley | --- | --- | --- | --- | --- | --- | .51 | 22,752 | 1.82 | 85,900 |
| Wheatland | --- | --- | 1.15 | 7,819 | --- | --- | 1.33 | 9,951 | 4.00 | 28,360 |
| Wibaux | .01 | 271 | --- | --- | --- | --- | --- | --- | --- | --- |
| Yellowstone | --- | --- | --- | --- | --- | --- | --- | --- | 6.00 | 1,212,211 |
| TOTAL | | \$ 632,092 | | \$ 958,791 | | \$ 1,409,835 | | \$ 1,259,825 | | \$ 7,110,807 |

TAXES LEVIED FOR COUNTY PURPOSES — 1983

| | Weed Control | | Senior Citizens | | Other | | Total County Taxes | |
|---------------------|--------------|--------------|-----------------|--------------|-------|---------------|--------------------|---------------|
| | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount |
| Beaverhead | 1.80 | \$ 27,026 | .50 | \$ 7,594 | 11.45 | \$ 170,584 | 71.70 | \$ 1,023,752 |
| Big Horn | — | — | — | — | 6.88 | 764,302 | 33.72 | 3,773,371 |
| Blaine | 1.93 | 63,124 | .99 | 32,492 | 1.28 | 41,965 | 61.04 | 1,977,410 |
| Broadwater | 1.73 | 16,561 | 1.00 | 9,471 | 13.61 | 120,234 | 81.67 | 763,924 |
| Carbon | 2.00 | 51,357 | — | — | .25 | 6,071 | 48.55 | 1,199,041 |
| Carter | 2.00 | 13,666 | 1.00 | 6,833 | 3.10 | 20,497 | 83.25 | 551,899 |
| Cascade | 2.00 | 176,267 | .94 | 81,709 | 18.28 | 1,548,502 | 86.31 | 6,678,667 |
| Chouteau | 2.00 | 58,255 | 1.00 | 29,140 | 9.29 | 271,688 | 58.46 | 1,680,856 |
| Custer | — | — | 1.17 | 21,102 | 3.28 | 56,980 | 69.10 | 1,049,520 |
| Daniels | 1.17 | 8,476 | 1.00 | 7,945 | — | — | 82.57 | 632,500 |
| Dawson | 1.49 | 43,870 | — | — | 1.29 | 40,222 | 63.75 | 1,727,513 |
| Deer Lodge | — | — | — | — | — | 12,646 | 129.90 | 1,623,026 |
| Fallon | .78 | 83,968 | — | — | 1.38 | 148,105 | 23.82 | 2,562,747 |
| Fergus | .23 | 4,762 | — | — | 7.67 | 158,726 | 70.34 | 1,402,869 |
| Flathead | .84 | 70,801 | 1.00 | 81,873 | 16.48 | 1,322,936 | 78.99 | 6,080,134 |
| Gallatin | 1.63 | 87,667 | .97 | 54,086 | 15.54 | 822,546 | 76.53 | 3,889,287 |
| Garfield | 1.00 | 6,446 | — | — | 4.50 | 25,856 | 78.50 | 498,270 |
| Glacier | 1.18 | 51,465 | .12 | 7,239 | 1.42 | 64,852 | 57.06 | 2,381,141 |
| Golden Valley | 2.00 | 9,631 | .36 | 1,878 | .20 | 1,378 | 46.66 | 218,658 |
| Granite | 2.00 | 10,365 | 1.00 | 5,185 | 15.64 | 83,321 | 100.08 | 505,777 |
| Hill | 1.35 | 59,068 | 1.00 | 43,589 | 4.16 | 186,614 | 51.73 | 2,109,495 |
| Jefferson | .79 | 7,659 | 1.00 | 10,269 | 1.00 | 9,695 | 47.94 | 519,423 |
| Judith Basin | 2.55 | 21,521 | 1.31 | 10,894 | 14.83 | 128,595 | 96.91 | 803,119 |
| Lake | 2.00 | 51,327 | 1.00 | 25,806 | 9.30 | 228,425 | 78.85 | 1,931,424 |
| Lewis & Clark | 1.80 | 96,898 | .97 | 53,709 | .30 | 23,222 | 97.86 | 4,933,974 |
| Liberty | .23 | 4,235 | 1.00 | 18,948 | 1.42 | 27,446 | 45.63 | 858,767 |
| Lincoln | .47 | 14,787 | 1.21 | 39,017 | 1.67 | 52,965 | 29.27 | 954,865 |
| Madison | .24 | 6,870 | — | — | 4.13 | 59,806 | 54.66 | 837,227 |
| McCone | 2.00 | 19,001 | — | — | 16.98 | 145,802 | 79.95 | 782,349 |
| Meagher | 2.00 | 14,796 | — | — | 3.18 | 24,037 | 68.66 | 496,778 |
| Mineral | .20 | 2,693 | 1.00 | 4,446 | 1.11 | 12,961 | 66.85 | 303,697 |
| Missoula | .64 | 77,576 | .82 | 97,619 | 6.87 | 804,981 | 90.22 | 10,038,591 |
| Musselshell | .47 | 12,609 | — | — | 2.21 | 60,801 | 26.06 | 695,925 |
| Park | 2.00 | 34,807 | 1.00 | 16,897 | .70 | 11,909 | 73.70 | 1,164,739 |
| Petroleum | — | — | — | — | 1.00 | 2,774 | 28.00 | 79,711 |
| Phillips | .62 | 21,594 | .15 | 5,794 | .10 | 4,595 | 35.92 | 1,225,693 |
| Pondera | 2.00 | 47,598 | 1.00 | 23,799 | — | 381 | 61.12 | 1,394,256 |
| Powder River | — | — | — | — | 5.25 | 418,938 | 23.50 | 1,871,579 |
| Powell | 1.71 | 18,248 | 1.00 | 10,557 | — | — | 88.70 | 868,630 |
| Prairie | 2.00 | 11,345 | 1.38 | 7,431 | 1.66 | 9,745 | 80.43 | 445,557 |
| Ravalli | 1.44 | 32,905 | .62 | 14,805 | 11.16 | 238,508 | 80.21 | 1,726,708 |
| Richland | .45 | 64,584 | .35 | 49,709 | 1.35 | 237,363 | 28.63 | 4,004,609 |
| Roosevelt | .71 | 53,435 | .27 | 21,140 | .12 | 9,502 | 34.99 | 2,591,469 |
| Rosebud | — | — | .24 | 54,075 | .31 | 69,184 | 16.35 | 3,630,240 |
| Sanders | — | — | 1.0 | 20,502 | 1.60 | 27,099 | 55.63 | 1,099,555 |
| Sheridan | 1.13 | 97,488 | .65 | 56,541 | 2.28 | 173,300 | 28.83 | 2,488,673 |
| Silver Bow | .57 | 27,569 | 1.36 | 65,306 | 10.31 | 496,024 | 121.22 | 5,735,191 |
| Stillwater | — | — | — | — | 2.03 | 29,306 | 62.97 | 883,439 |
| Sweet Grass | 2.48 | 16,346 | — | — | 2.63 | 17,621 | 73.49 | 494,118 |
| Teton | 2.00 | 34,684 | — | — | 8.51 | 143,985 | 71.37 | 1,198,193 |
| Toole | 1.28 | 54,491 | 1.00 | 42,760 | 3.12 | 144,261 | 45.57 | 1,971,156 |
| Treasure | — | — | — | — | 1.00 | 3,855 | 55.30 | 205,548 |
| Valley | 1.60 | 53,944 | — | — | — | — | 47.35 | 1,535,680 |
| Wheatland | 1.89 | 11,850 | — | — | 11.84 | 75,790 | 81.48 | 516,856 |
| Wibaux | .46 | 12,777 | .67 | 18,411 | 4.00 | 109,361 | 41.12 | 1,133,783 |
| Yellowstone | .43 | 83,720 | .33 | 57,479 | 1.88 | 371,404 | 56.77 | 9,083,632 |
| TOTAL | | \$ 1,850,132 | | \$ 1,116,050 | | \$ 10,041,666 | | \$110,835,011 |

TAXES LEVIED FOR COUNTY PURPOSES — 1984

| | Weed Control | | Senior Citizens | | Other | | Total County Taxes | |
|---------------------|--------------|--------------|-----------------|--------------|-------|---------------|--------------------|---------------|
| | Mills | Amount | Mills | Amount | Mills | Amount | Mills | Amount |
| Beaverhead | 2.00 | \$ 29,899 | .50 | \$ 7,575 | 13.50 | \$ 194,095 | 82.20 | \$ 1,166,447 |
| Big Horn | — | — | — | — | 2.99 | 396,576 | 30.89 | 3,931,981 |
| Blaine | 1.26 | 42,403 | .47 | 16,190 | 2.25 | 73,123 | 62.68 | 2,043,492 |
| Broadwater | 2.00 | 21,568 | 2.00 | 20,791 | 9.52 | 116,045 | 71.89 | 795,991 |
| Carbon | 2.00 | 56,468 | — | — | 1.25 | 33,760 | 53.55 | 1,461,504 |
| Carter | 2.00 | 13,646 | 1.00 | 6,824 | 4.80 | 31,340 | 81.10 | 548,951 |
| Cascade | 2.00 | 178,853 | 1.00 | 88,936 | 17.39 | 1,511,188 | 87.17 | 6,831,447 |
| Chouteau | 2.00 | 60,420 | 1.00 | 30,210 | 13.07 | 385,763 | 65.75 | 1,932,528 |
| Custer | — | — | 2.17 | 35,228 | 5.00 | 90,295 | 72.76 | 1,157,962 |
| Daniels | .96 | 8,088 | 1.00 | 8,182 | — | — | 82.45 | 650,380 |
| Dawson | .67 | 21,508 | — | — | 4.06 | 111,625 | 62.37 | 1,718,208 |
| Deer Lodge | — | — | — | — | — | — | 133.85 | 1,655,949 |
| Fallon | .61 | 70,926 | — | — | .20 | 26,525 | 18.79 | 2,178,758 |
| Fergus | 1.46 | 27,261 | — | — | 5.83 | 134,503 | 69.69 | 1,444,633 |
| Flathead | 1.11 | 92,300 | 1.00 | 85,218 | 15.07 | 1,296,629 | 92.03 | 7,302,553 |
| Gallatin | 1.01 | 65,097 | .87 | 52,879 | 13.15 | 804,858 | 74.04 | 4,016,914 |
| Garfield | 1.00 | 6,689 | — | — | .50 | 5,735 | 76.00 | 505,759 |
| Glacier | .33 | 17,870 | .62 | 26,764 | 1.71 | 77,354 | 55.78 | 2,485,022 |
| Golden Valley | 1.70 | 9,069 | .35 | 1,839 | .63 | 3,065 | 50.55 | 327,330 |
| Granite | 2.00 | 11,125 | 1.00 | 5,563 | 10.29 | 59,985 | 86.57 | 472,868 |
| Hill | 1.34 | 60,910 | 1.00 | 45,369 | 5.37 | 239,456 | 61.41 | 2,602,365 |
| Jefferson | 2.00 | 29,681 | 1.14 | 17,415 | 1.00 | 15,387 | 63.95 | 947,427 |
| Judith Basin | 2.79 | 24,958 | 1.00 | 9,578 | 18.45 | 163,378 | 96.21 | 859,476 |
| Lake | 2.00 | 52,886 | .56 | 15,531 | 8.32 | 221,757 | 83.05 | 2,116,779 |
| Lewis & Clark | 2.00 | 118,980 | 1.48 | 85,829 | 2.07 | 113,577 | 95.18 | 5,205,448 |
| Liberty | .71 | 14,041 | 1.00 | 20,180 | 2.06 | 41,188 | 50.94 | 1,011,069 |
| Lincoln | .68 | 22,011 | .97 | 33,043 | 2.54 | 81,956 | 29.87 | 993,159 |
| Madison | 2.00 | 29,426 | — | — | 10.24 | 155,496 | 57.91 | 929,996 |
| McCone | 2.00 | 21,563 | — | — | 6.69 | 84,856 | 78.01 | 830,683 |
| Meagher | 2.00 | 15,908 | — | — | 4.13 | 32,387 | 61.97 | 483,669 |
| Mineral | — | 85 | 1.00 | 4,474 | 12.83 | 53,016 | 70.20 | 312,612 |
| Missoula | .87 | 104,929 | .86 | 105,587 | 6.23 | 789,760 | 70.48 | 8,101,484 |
| Musselshell | .33 | 9,317 | — | — | 1.25 | 34,247 | 21.26 | 566,151 |
| Park | 2.00 | 36,723 | .91 | 16,827 | 7.37 | 126,608 | 79.38 | 1,319,966 |
| Petroleum | — | — | — | — | .25 | 935 | 18.25 | 60,862 |
| Phillips | 1.00 | 38,747 | — | — | 3.20 | 121,165 | 32.55 | 1,257,421 |
| Pondera | 2.00 | 50,360 | — | — | 2.00 | 48,655 | 62.15 | 1,511,695 |
| Powder River | — | — | — | — | 2.70 | 184,290 | 22.60 | 1,520,742 |
| Powell | 1.40 | 19,534 | 1.00 | 13,801 | — | 928 | 69.40 | 926,033 |
| Prairie | .77 | 5,885 | — | — | 6.29 | 41,112 | 77.73 | 497,535 |
| Ravalli | 1.46 | 34,792 | 1.00 | 22,668 | 9.82 | 238,698 | 71.29 | 1,658,246 |
| Richland | .60 | 73,045 | .26 | 33,462 | 1.36 | 172,920 | 29.30 | 3,539,759 |
| Roosevelt | .45 | 35,564 | .35 | 26,479 | 1.10 | 80,172 | 42.80 | 3,181,402 |
| Rosebud | .37 | 89,967 | .19 | 46,154 | .19 | 45,676 | 13.83 | 3,378,510 |
| Sanders | — | — | 1.00 | 20,934 | 1.30 | 27,012 | 50.43 | 1,044,870 |
| Sheridan | .89 | 76,897 | — | — | 3.04 | 262,697 | 24.42 | 2,186,268 |
| Silver Bow | .42 | 20,004 | 1.30 | 60,965 | 11.27 | 524,903 | 116.49 | 5,452,013 |
| Stillwater | 1.95 | 29,105 | — | — | 7.96 | 111,997 | 75.72 | 1,094,533 |
| Sweet Grass | 1.50 | 10,383 | — | — | 2.25 | 15,056 | 85.22 | 541,074 |
| Teton | 2.00 | 37,281 | 1.00 | 18,640 | 6.82 | 132,486 | 69.60 | 1,254,182 |
| Toole | 2.00 | 93,667 | 1.00 | 48,028 | 6.74 | 327,288 | 41.34 | 1,999,487 |
| Treasure | — | — | — | — | 1.00 | 4,587 | 60.60 | 270,595 |
| Valley | 1.07 | 48,658 | — | — | — | — | 42.45 | 1,797,152 |
| Wheatland | 1.40 | 10,307 | — | — | 10.15 | 71,992 | 72.20 | 502,351 |
| Wibaux | .80 | 22,181 | .42 | 12,097 | 1.68 | 49,773 | 38.76 | 1,085,307 |
| Yellowstone | .59 | 116,144 | .32 | 64,842 | 2.89 | 564,583 | 55.97 | 9,777,847 |
| TOTAL | | \$ 2,087,129 | | \$ 1,108,102 | | \$ 10,532,458 | | \$113,446,845 |

TAXES LEVIED FOR SCHOOL PURPOSES — 1983

| | Elementary | | High School | | Total Average School Taxes | |
|---------------------|------------|---------------|-------------|---------------|----------------------------|---------------|
| | Mills | Amount | Mills* | Amount | Mills | Amount |
| Beaverhead | 88.74 | \$ 1,327,949 | 71.47 | \$ 1,034,848 | 160.21 | \$ 2,362,797 |
| Big Horn | 35.79 | 4,024,217 | 30.43 | 3,415,113 | 66.22 | 7,439,330 |
| Blaine | 59.93 | 1,960,111 | 41.15 | 1,353,969 | 101.08 | 3,314,080 |
| Broadwater | 63.96 | 600,906 | 48.93 | 465,589 | 112.89 | 1,066,495 |
| Carbon | 75.93 | 1,960,269 | 60.88 | 1,563,380 | 136.81 | 3,523,649 |
| Carter | 59.65 | 405,469 | 78.22 | 526,533 | 137.87 | 932,002 |
| Cascade | 99.79 | 8,809,905 | 85.19 | 7,495,308 | 184.98 | 16,305,213 |
| Chouteau | 71.76 | 2,100,294 | 61.68 | 1,800,678 | 133.44 | 3,900,972 |
| Custer | 123.39 | 2,178,471 | 112.70 | 2,447,236 | 236.09 | 4,625,707 |
| Daniels | 85.14 | 655,905 | 90.76 | 681,376 | 175.90 | 1,337,281 |
| Dawson | 91.26 | 2,582,742 | 98.64 | 2,831,973 | 189.90 | 5,414,715 |
| Deer Lodge | 130.64 | 1,575,856 | 86.24 | 1,014,027 | 216.88 | 2,589,883 |
| Fallon | 37.65 | 4,081,346 | 28.95 | 3,148,735 | 66.60 | 7,230,081 |
| Fergus | 86.44 | 1,838,518 | 71.92 | 1,527,588 | 158.36 | 3,366,106 |
| Flathead | 77.41 | 6,234,725 | 81.67 | 6,599,510 | 159.08 | 12,834,235 |
| Gallatin | 111.90 | 6,251,918 | 74.52 | 4,305,967 | 186.42 | 10,557,885 |
| Garfield | 60.94 | 385,611 | 60.61 | 381,152 | 121.55 | 766,763 |
| Glacier | 84.01 | 3,575,015 | 67.34 | 2,861,047 | 151.35 | 6,436,062 |
| Golden Valley | 67.45 | 331,895 | 52.61 | 254,321 | 120.06 | 586,216 |
| Granite | 95.30 | 496,566 | 69.32 | 361,810 | 164.62 | 858,376 |
| Hill | 110.30 | 4,984,201 | 58.73 | 2,664,208 | 169.03 | 7,648,409 |
| Jefferson | 126.19 | 1,349,619 | 82.29 | 874,670 | 208.48 | 2,224,289 |
| Judith Basin | 73.94 | 655,796 | 65.41 | 592,156 | 139.35 | 1,247,952 |
| Lake | 87.04 | 2,241,442 | 59.13 | 1,520,039 | 146.18 | 3,761,481 |
| Lewis & Clark | 109.49 | 6,060,825 | 111.82 | 6,229,380 | 221.31 | 12,290,205 |
| Liberty | 56.95 | 1,075,718 | 47.32 | 891,909 | 104.27 | 1,967,627 |
| Lincoln | 99.29 | 3,252,291 | 72.36 | 2,361,133 | 171.65 | 5,613,424 |
| Madison | 67.42 | 1,064,844 | 56.47 | 901,034 | 123.89 | 1,965,878 |
| McCone | 77.27 | 784,397 | 65.14 | 666,441 | 142.41 | 1,450,838 |
| Meagher | 63.57 | 482,056 | 43.23 | 323,465 | 106.80 | 805,521 |
| Mineral | 133.86 | 579,724 | 92.13 | 402,860 | 225.99 | 982,584 |
| Missoula | 91.71 | 11,043,124 | 82.63 | 9,931,754 | 174.34 | 20,974,878 |
| Musselshell | 45.93 | 1,294,354 | 35.07 | 950,701 | 81.00 | 2,245,055 |
| Park | 92.45 | 1,614,676 | 70.76 | 1,241,722 | 163.21 | 2,856,398 |
| Petroleum | 66.23 | 188,858 | 46.42 | 132,916 | 112.65 | 321,774 |
| Phillips | 49.25 | 1,748,861 | 41.49 | 1,447,482 | 90.74 | 3,196,343 |
| Pondera | 81.65 | 1,932,562 | 52.29 | 1,241,355 | 133.94 | 3,173,917 |
| Powder River | 33.06 | 2,637,358 | 20.86 | 1,665,569 | 53.92 | 4,302,927 |
| Powell | 124.34 | 1,304,373 | 62.60 | 657,903 | 186.94 | 1,962,276 |
| Prairie | 54.60 | 316,168 | 37.52 | 219,138 | 92.12 | 535,306 |
| Ravalli | 91.07 | 2,070,329 | 61.01 | 1,406,910 | 152.08 | 3,477,239 |
| Richland | 47.34 | 6,847,450 | 32.88 | 4,712,227 | 80.22 | 11,559,677 |
| Roosevelt | 74.64 | 5,665,159 | 52.54 | 3,980,776 | 127.18 | 9,645,935 |
| Rosebud | 46.35 | 10,307,474 | 33.54 | 7,497,435 | 79.89 | 17,804,909 |
| Sanders | 82.06 | 1,689,473 | 58.21 | 1,199,408 | 140.27 | 2,888,881 |
| Sheridan | 40.70 | 3,538,334 | 30.54 | 2,688,065 | 71.24 | 6,226,399 |
| Silver Bow | 163.62 | 7,880,727 | 93.92 | 4,486,511 | 257.54 | 12,367,238 |
| Stillwater | 82.13 | 1,176,431 | 71.29 | 1,020,028 | 153.42 | 2,196,459 |
| Sweet Grass | 64.60 | 433,431 | 89.05 | 599,545 | 153.65 | 1,032,976 |
| Teton | 71.77 | 1,243,253 | 66.15 | 1,153,291 | 137.92 | 2,396,544 |
| Toole | 56.18 | 2,420,768 | 48.64 | 2,063,504 | 104.82 | 4,484,272 |
| Treasure | 106.20 | 499,083 | 54.54 | 104,251 | 160.74 | 603,334 |
| Valley | 88.76 | 3,018,010 | 62.71 | 2,155,292 | 151.47 | 5,173,302 |
| Wheatland | 60.81 | 387,596 | 70.67 | 457,475 | 131.48 | 845,071 |
| Wibaux | 40.42 | 1,124,223 | 27.05 | 752,106 | 67.47 | 1,876,329 |
| Yellowstone | 93.78 | 17,860,188 | 67.12 | 12,761,119 | 160.90 | 30,621,307 |
| TOTAL | | \$162,150,864 | | \$126,023,938 | | \$288,174,802 |

* Includes Vo-tech and Community College levies

TAXES LEVIED FOR SCHOOL PURPOSES — 1984

| | Elementary | | High School | | Total Average School Taxes | |
|---------------------|------------|---------------|-------------|---------------|----------------------------|---------------|
| | Mills | Amount | Mills* | Amount | Mills | Amount |
| Beaverhead | 92.56 | \$ 1,375,250 | 69.95 | \$ 1,051,852 | 162.51 | \$ 2,427,102 |
| Big Horn | 37.01 | 4,759,395 | 29.11 | 3,723,477 | 66.12 | 8,482,872 |
| Blaine | 57.38 | 1,980,468 | 41.47 | 1,373,743 | 98.85 | 3,354,211 |
| Broadwater | 62.19 | 642,919 | 49.75 | 519,744 | 111.94 | 1,162,663 |
| Carbon | 68.01 | 1,923,337 | 65.34 | 1,876,560 | 133.35 | 3,799,897 |
| Carter | 63.13 | 431,092 | 66.49 | 459,608 | 129.62 | 890,700 |
| Cascade | 146.68 | 20,356,662 | 106.95 | 17,606,928 | 253.64 | 37,963,590 |
| Chouteau | 70.27 | 2,134,883 | 63.80 | 1,924,737 | 134.07 | 4,059,620 |
| Custer | 136.78 | 2,454,970 | 127.01 | 2,353,534 | 263.79 | 4,808,504 |
| Daniels | 88.81 | 723,026 | 82.89 | 685,674 | 171.70 | 1,408,700 |
| Dawson | 93.93 | 2,784,849 | 97.08 | 2,663,903 | 191.01 | 5,448,752 |
| Deer Lodge | 151.71 | 1,825,698 | 79.12 | 1,007,153 | 230.83 | 2,832,851 |
| Fallon | 37.19 | 4,315,199 | 23.95 | 2,791,720 | 61.14 | 7,106,919 |
| Fergus | 96.98 | 2,075,360 | 102.36 | 2,126,001 | 199.34 | 4,201,361 |
| Flathead | 91.55 | 7,293,385 | 88.71 | 7,457,732 | 180.26 | 14,751,117 |
| Gallatin | 122.01 | 7,207,386 | 77.27 | 4,720,871 | 199.28 | 11,928,257 |
| Garfield | 58.08 | 390,921 | 57.77 | 386,083 | 115.85 | 777,004 |
| Glacier | 80.16 | 3,683,212 | 57.41 | 2,661,132 | 137.57 | 6,344,344 |
| Golden Valley | 72.39 | 378,392 | 51.17 | 268,653 | 123.56 | 647,045 |
| Granite | 84.91 | 477,683 | 60.10 | 339,332 | 145.01 | 817,015 |
| Hill | 104.37 | 4,798,387 | 62.46 | 2,826,049 | 166.83 | 7,624,436 |
| Jefferson | 93.56 | 1,474,063 | 63.68 | 996,296 | 157.24 | 2,470,359 |
| Judith Basin | 82.56 | 746,769 | 72.62 | 648,182 | 155.18 | 1,394,951 |
| Lake | 95.80 | 2,519,975 | 59.59 | 1,574,644 | 155.39 | 4,094,619 |
| Lewis & Clark | 134.88 | 8,072,180 | 98.74 | 5,875,386 | 233.62 | 13,947,566 |
| Liberty | 47.71 | 975,307 | 47.10 | 950,830 | 94.81 | 1,926,137 |
| Lincoln | 104.66 | 3,473,070 | 79.61 | 2,629,357 | 184.27 | 6,102,427 |
| Madison | 76.36 | 1,218,033 | 63.83 | 1,022,739 | 140.19 | 2,240,772 |
| McCone | 82.38 | 881,101 | 57.03 | 633,645 | 139.41 | 1,514,746 |
| Meagher | 70.76 | 562,821 | 57.62 | 451,295 | 128.38 | 1,014,116 |
| Mineral | 165.66 | 736,289 | 116.79 | 511,718 | 282.45 | 1,248,007 |
| Missoula | 111.06 | 13,492,439 | 86.87 | 10,715,398 | 197.93 | 24,207,837 |
| Musselshell | 65.81 | 1,762,394 | 22.35 | 627,718 | 88.16 | 2,390,112 |
| Park | 100.21 | 1,828,677 | 78.94 | 1,435,309 | 179.15 | 3,263,986 |
| Petroleum | 73.24 | 231,860 | 64.22 | 201,150 | 137.46 | 433,010 |
| Phillips | 53.05 | 2,074,730 | 42.77 | 1,697,175 | 95.82 | 3,771,905 |
| Pondera | 81.89 | 2,058,775 | 57.01 | 1,427,238 | 138.90 | 3,486,013 |
| Powder River | 36.52 | 2,375,252 | 24.67 | 1,662,463 | 61.19 | 4,037,715 |
| Powell | 103.34 | 1,442,354 | 55.09 | 765,461 | 158.43 | 2,207,815 |
| Prairie | 50.72 | 331,897 | 36.40 | 238,984 | 87.12 | 570,881 |
| Ravalli | 90.20 | 2,155,849 | 67.73 | 1,591,240 | 157.93 | 3,747,089 |
| Richland | 49.43 | 6,132,769 | 32.67 | 4,400,122 | 82.10 | 10,532,891 |
| Roosevelt | 65.64 | 4,986,716 | 51.84 | 3,921,926 | 117.48 | 8,908,642 |
| Rosebud | 46.58 | 11,336,145 | 33.67 | 8,235,186 | 80.25 | 19,571,331 |
| Sanders | 96.02 | 1,994,725 | 61.71 | 1,289,994 | 157.73 | 3,284,719 |
| Sheridan | 43.90 | 3,846,702 | 44.50 | 3,883,713 | 88.40 | 7,730,415 |
| Silver Bow | 175.99 | 8,201,709 | 102.57 | 4,776,517 | 278.56 | 12,978,226 |
| Stillwater | 84.28 | 1,259,668 | 71.17 | 1,068,506 | 155.45 | 2,328,174 |
| Sweet Grass | 54.91 | 366,316 | 76.35 | 511,112 | 131.26 | 877,428 |
| Teton | 71.59 | 1,349,847 | 62.95 | 1,182,355 | 134.54 | 2,532,202 |
| Toole | 52.17 | 2,518,898 | 39.03 | 1,906,390 | 91.20 | 4,425,288 |
| Treasure | 87.07 | 406,727 | 52.68 | 242,376 | 139.75 | 649,103 |
| Valley | 74.97 | 3,315,307 | 56.24 | 2,458,939 | 131.21 | 5,774,246 |
| Wheatland | 56.45 | 411,880 | 68.80 | 492,080 | 125.25 | 903,960 |
| Wibaux | 35.30 | 999,945 | 25.68 | 724,976 | 60.98 | 1,724,921 |
| Yellowstone | 103.71 | 20,741,036 | 54.22 | 11,185,847 | 157.93 | 31,926,883 |
| TOTAL | | \$188,294,699 | | \$140,760,753 | | \$329,055,452 |

* Includes Vo-tech and Community College levies

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES — 1983

| | Total Average Levy for State, County and Schools | Fire Districts (Incl. Forest Fire Protection) | Miscellaneous Districts | Total Taxes Levied for all purposes except Cities & Towns |
|---------------------|--|---|----------------------------|---|
| Beaverhead | 237.77 | \$ 31,413 | \$ 220,072 | \$ 3,835,890 |
| Big Horn | 105.80 | — | 200,885 | 12,149,023 |
| Blaine | 168.70 | — | 422,352 | 5,964,241 |
| Broadwater | 200.41 | 21,952 | 259,415 | 2,186,520 |
| Carbon | 191.22 | 38,147 | 95,295 | 5,045,458 |
| Carter | 226.98 | 604 | 87,678 | 1,661,577 |
| Cascade | 277.15 | 119,692 | 2,271,841 | 25,939,571 |
| Chouteau | 197.76 | 17,396 | 510,605 | 6,317,573 |
| Custer | 311.05 | — | 325,840 | 6,154,426 |
| Daniels | 264.33 | 199 | 94,859 | 2,124,266 |
| Dawson | 259.51 | 15,820 | 630,239 | 7,984,622 |
| Deer Lodge | 352.64 | 282,867 | 108,821 | 4,684,387 |
| Fallon | 96.28 | 31,065 | 65,236 | 10,555,665 |
| Fergus | 234.56 | 23,000 | 231,701 | 5,234,285 |
| Flathead | 243.93 | 517,066 | 1,032,865 | 20,962,580 |
| Gallatin | 268.81 | 236,961 | 1,222,413 | 16,281,870 |
| Garfield | 205.91 | — | 85,574 | 1,439,480 |
| Glacier | 214.27 | 232 | 149,889 | 9,240,080 |
| Golden Valley | 172.58 | 78 | 15,205 | 870,351 |
| Granite | 270.56 | 31,447 | 150,691 | 1,599,014 |
| Hill | 226.62 | 122,250 | 361,243 | 10,517,489 |
| Jefferson | 262.28 | 74,174 | 183,830 | 3,084,764 |
| Judith Basin | 242.12 | 18,988 | 157,012 | 2,318,931 |
| Lake | 230.89 | 186,187 | 1,570,119 | 7,641,110 |
| Lewis & Clark | 325.03 | 179,848 | 673,735 | 18,433,199 |
| Liberty | 155.76 | — | 100,133 | 3,046,474 |
| Lincoln | 206.78 | 143,522 | 280,794 | 7,190,341 |
| Madison | 184.41 | 39,206 | 525,424 | 3,532,263 |
| McCone | 228.22 | 285 | 247,671 | 2,569,309 |
| Meagher | 181.32 | 8,823 | 77,413 | 1,475,397 |
| Mineral | 298.70 | 35,159 | 32,509 | 1,381,440 |
| Missoula | 270.42 | 1,082,521 | 1,087,900 | 33,897,660 |
| Musselshell | 112.92 | — | 31,245 | 3,160,419 |
| Park | 242.77 | 91,132 | 213,716 | 4,467,452 |
| Petroleum | 146.51 | — | 3,337 | 422,210 |
| Phillips | 132.52 | — | 371,871 | 5,058,275 |
| Pondera | 200.92 | 26,972 | 86,148 | 4,842,210 |
| Powder River | 83.28 | 13,211 | 43,708 | 6,753,454 |
| Powell | 281.50 | 76,543 | 65,275 | 3,070,282 |
| Prairie | 178.41 | 3,399 | 284,248 | 1,329,666 |
| Ravalli | 238.15 | 159,846 | 452,856 | 5,984,313 |
| Richland | 114.71 | 3,909 | 820,747 | 17,263,955 |
| Roosevelt | 168.03 | 20,906 | 375,158 | 13,099,350 |
| Rosebud | 102.10 | 725,536 | 1,208,721 | 24,722,303 |
| Sanders | 201.76 | 105,486 | 234,997 | 4,467,246 |
| Sheridan | 105.93 | 464,295 | 40,121 | 9,746,193 |
| Silver Bow | 384.62 | 1,458,998 | 1,988,042 | 21,835,151 |
| Stillwater | 222.25 | 25,668 | 136,670 | 3,363,916 |
| Sweet Grass | 233.00 | 2,309 | 43,275 | 1,648,994 |
| Teton | 215.15 | 581 | 935,867 | 4,668,254 |
| Toole | 156.25 | — | 146,412 | 6,867,837 |
| Treasure | 221.90 | — | 48,169 | 896,899 |
| Valley | 204.68 | 1,234 | 326,595 | 7,281,806 |
| Wheatland | 218.82 | 385 | 29,915 | 1,455,745 |
| Wibaux | 114.45 | 80,483 | 18,473 | 3,288,524 |
| Yellowstone | 223.53 | 22,090 | 2,546,724 | 43,456,758 |
| TOTAL | | \$ 6,541,885 | \$ 23,931,549 | \$ 444,470,468 |

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES — 1984

| | Total Average Levy for State, County and Schools | Fire Districts (Incl. Forest Fire Protection) | Miscellaneous Districts | Total Taxes Levied for all purposes except Cities & Towns |
|---------------------|--|---|----------------------------|---|
| Beaverhead | 250.71 | \$ 34,890 | \$ 220,169 | \$ 4,060,880 |
| Big Horn | 103.01 | — | 225,966 | 13,486,106 |
| Blaine | 167.53 | — | 436,042 | 6,100,841 |
| Broadwater | 189.83 | 135,400 | 304,269 | 2,485,092 |
| Carbon | 192.90 | 57,248 | 121,250 | 5,652,124 |
| Carter | 216.72 | 598 | 93,217 | 1,598,008 |
| Cascade | 346.81 | 123,513 | 2,148,961 | 47,654,697 |
| Chouteau | 205.82 | 31,253 | 627,906 | 6,871,901 |
| Custer | 342.55 | — | 315,547 | 6,443,870 |
| Daniels | 260.15 | 808 | 84,223 | 2,207,067 |
| Dawson | 259.38 | 17,850 | 634,943 | 8,026,594 |
| Deer Lodge | 370.68 | 315,141 | 124,402 | 5,009,920 |
| Fallon | 85.93 | 122,495 | 85,998 | 10,225,935 |
| Fergus | 275.03 | 55,541 | 258,021 | 6,183,514 |
| Flathead | 278.28 | 479,953 | 1,054,529 | 24,116,935 |
| Gallatin | 279.32 | 259,983 | 1,179,924 | 17,802,909 |
| Garfield | 197.85 | — | 85,158 | 1,463,862 |
| Glacier | 198.95 | 232 | 184,570 | 9,311,976 |
| Golden Valley | 180.11 | 78 | 75,253 | 1,106,280 |
| Granite | 237.58 | 31,414 | 140,514 | 1,520,359 |
| Hill | 234.24 | 113,718 | 378,689 | 11,012,423 |
| Jefferson | 227.19 | 43,626 | 173,536 | 3,748,978 |
| Judith Basin | 257.39 | 15,680 | 168,229 | 2,535,391 |
| Lake | 244.44 | 184,163 | 1,706,459 | 8,306,277 |
| Lewis & Clark | 334.80 | 194,492 | 683,917 | 20,423,118 |
| Liberty | 151.75 | 19,026 | 155,069 | 3,243,625 |
| Lincoln | 220.14 | 138,695 | 285,105 | 7,725,361 |
| Madison | 204.10 | 51,222 | 170,529 | 3,563,815 |
| McCone | 223.42 | 247 | 269,834 | 2,710,037 |
| Meagher | 196.35 | 8,829 | 86,736 | 1,689,254 |
| Mineral | 358.65 | 33,354 | 16,032 | 1,638,274 |
| Missoula | 274.41 | 1,483,871 | 1,549,612 | 36,091,388 |
| Musselshell | 115.42 | — | 25,864 | 3,173,822 |
| Park | 264.53 | 89,274 | 237,767 | 5,065,001 |
| Petroleum | 161.71 | — | 9,305 | 546,076 |
| Phillips | 134.37 | — | 362,547 | 5,695,093 |
| Pondera | 207.05 | 29,356 | 118,511 | 5,319,508 |
| Powder River | 82.59 | 15,406 | 65,881 | 6,108,266 |
| Powell | 233.83 | 80,926 | 92,652 | 3,429,746 |
| Prairie | 170.85 | 2,469 | 278,869 | 1,418,805 |
| Ravalli | 223.22 | 172,926 | 500,772 | 6,258,780 |
| Richland | 117.40 | 4,981 | 905,625 | 15,761,521 |
| Roosevelt | 166.28 | 27,411 | 359,465 | 12,956,194 |
| Rosebud | 100.08 | 54,244 | 957,424 | 25,488,346 |
| Sanders | 214.16 | 108,171 | 294,861 | 4,878,708 |
| Sheridan | 118.82 | 206,108 | 37,296 | 10,705,451 |
| Silver Bow | 389.05 | 1,615,643 | 2,196,539 | 22,527,149 |
| Stillwater | 237.17 | 24,262 | 149,570 | 3,728,009 |
| Sweet Grass | 206.26 | — | 2,314 | 1,502,550 |
| Teton | 210.14 | 933 | 997,444 | 4,935,617 |
| Toole | 138.54 | — | 162,638 | 6,890,194 |
| Treasure | 206.35 | — | 47,399 | 1,013,951 |
| Valley | 179.66 | 1,286 | 353,521 | 8,241,367 |
| Wheatland | 206.89 | 385 | 79,874 | 1,558,274 |
| Wibaux | 105.74 | 82,676 | 27,843 | 3,107,791 |
| Yellowstone | 219.90 | 15,515 | 2,064,619 | 45,059,012 |
| TOTAL | | \$ 6,485,292 | \$ 24,373,209 | \$ 489,386,042 |

TOTAL TAXES LEVIED — 1983

| | Cities and Towns Amount Levied | Special Improvement Districts Amount Levied | Total Amount Levied for Cities, Towns and S.I.D.'s | Grand Total of All Taxes for all Purposes |
|---------------------|-----------------------------------|---|---|---|
| Beaverhead | \$ 267,913 | \$ 35,381 | \$ 303,294 | \$ 4,139,184 |
| Big Horn | 281,255 | 285,042 | 566,297 | 12,715,320 |
| Blaine | 227,772 | 674,924 | 902,696 | 6,866,937 |
| Broadwater | 105,697 | 31,003 | 136,700 | 2,323,220 |
| Carbon | 339,488 | 101,502 | 440,990 | 5,486,448 |
| Carter | 38,229 | — | 38,229 | 1,699,806 |
| Cascade | 5,103,483 | — | 5,103,483 | 31,043,054 |
| Chouteau | 245,598 | 117,631 | 363,229 | 6,680,802 |
| Custer | 822,599 | 521,299 | 1,343,898 | 7,498,324 |
| Daniels | 88,857 | 23,603 | 112,460 | 2,236,726 |
| Dawson | 537,276 | 495,462 | 1,032,738 | 9,017,360 |
| Deer Lodge | 86,405 | 170,356 | 256,761 | 4,941,148 |
| Fallon | 164,431 | 102,943 | 267,374 | 10,823,039 |
| Fergus | 583,979 | 155,359 | 739,338 | 5,973,623 |
| Flathead | 2,314,073 | 1,174,407 | 3,488,480 | 24,451,060 |
| Gallatin | 2,484,125 | 161,550 | 2,645,675 | 18,927,545 |
| Garfield | 16,244 | 3,095 | 19,339 | 1,458,819 |
| Glacier | 289,384 | 50,826 | 340,210 | 9,580,290 |
| Golden Valley | 17,738 | — | 17,738 | 888,089 |
| Granite | 85,951 | 3,135 | 89,086 | 1,688,100 |
| Hill | 1,024,021 | 939,175 | 1,963,196 | 12,480,685 |
| Jefferson | 132,105 | — | 132,105 | 3,216,869 |
| Judith Basin | 36,179 | 3,874 | 40,053 | 2,358,984 |
| Lake | 338,620 | 210,463 | 549,083 | 8,190,193 |
| Lewis & Clark | 2,618,943 | 2,793,363 | 5,412,306 | 23,845,505 |
| Liberty | 67,014 | 80,405 | 147,419 | 3,193,893 |
| Lincoln | 346,112 | 54,337 | 400,449 | 7,590,790 |
| Madison | 119,188 | 5,678 | 124,866 | 3,657,129 |
| McCone | 80,001 | 512 | 80,513 | 2,649,822 |
| Meagher | 60,113 | 1,336 | 61,449 | 1,536,846 |
| Mineral | 98,538 | — | 98,538 | 1,479,978 |
| Missoula | 5,441,143 | 1,176,040 | 6,617,183 | 40,514,843 |
| Musselshell | 119,025 | 160,369 | 279,394 | 3,439,813 |
| Park | 786,609 | 254,367 | 1,040,976 | 5,508,428 |
| Petroleum | 9,778 | — | 9,778 | 431,988 |
| Phillips | 348,851 | 268,881 | 617,732 | 5,676,007 |
| Pondera | 307,490 | 274,621 | 582,111 | 5,424,321 |
| Powder River | 37,839 | 24,426 | 62,265 | 6,815,719 |
| Powell | 199,094 | 41,942 | 241,036 | 3,311,318 |
| Prairie | 55,512 | 35,098 | 90,610 | 1,420,276 |
| Ravalli | 394,907 | 34,735 | 429,642 | 6,413,955 |
| Richland | 525,656 | 749,110 | 1,274,766 | 18,538,721 |
| Roosevelt | 343,226 | 366,335 | 709,561 | 13,808,911 |
| Rosebud | 176,302 | 204,497 | 380,799 | 25,103,102 |
| Sanders | 215,881 | 1,987 | 217,868 | 4,685,114 |
| Sheridan | 334,516 | 39,022 | 373,538 | 10,119,731 |
| Silver Bow | 14,838 | 376,581 | 391,419 | 22,226,570 |
| Stillwater | 103,096 | 32,190 | 135,286 | 3,499,202 |
| Sweet Grass | 115,361 | 1,318 | 116,679 | 1,765,673 |
| Teton | 169,180 | 127,988 | 297,168 | 4,965,422 |
| Toole | 231,575 | 45,158 | 276,733 | 7,144,570 |
| Treasure | 25,578 | 1,598 | 27,176 | 924,075 |
| Valley | 469,066 | 7,073 | 476,139 | 7,757,945 |
| Wheatland | 63,219 | 1,277 | 64,496 | 1,520,241 |
| Wibaux | 64,549 | 22,746 | 87,295 | 3,375,819 |
| Yellowstone | 8,984,976 | 9,567,135 | 18,552,111 | 62,008,869 |
| TOTAL | \$ 38,558,598 | \$ 22,011,155 | \$ 60,569,753 | \$ 505,040,221 |

TOTAL TAXES LEVIED — 1984

| | Cities and Towns Amount Levied | Special Improvement Districts Amount Levied | Total Amount Levied for Cities, Towns and S.I.D.'s | Grand Total of All Taxes for all Purposes |
|---------------------|-----------------------------------|---|---|---|
| Beaverhead | \$ 304,330 | \$ 34,011 | \$ 338,341 | \$ 4,399,221 |
| Big Horn | 275,771 | 278,477 | 554,248 | 14,040,354 |
| Blaine | 196,063 | 482,210 | 678,273 | 6,779,114 |
| Broadwater | 120,677 | 30,476 | 151,153 | 2,636,245 |
| Carbon | 349,886 | 129,788 | 479,674 | 6,131,798 |
| Carter | 27,824 | — | 27,824 | 1,625,832 |
| Cascade | 5,412,147 | — | 5,412,147 | 53,066,844 |
| Chouteau | 244,533 | 130,380 | 374,913 | 7,246,814 |
| Custer | 901,341 | 683,353 | 1,584,694 | 8,028,564 |
| Daniels | 95,309 | 28,480 | 123,789 | 2,330,856 |
| Dawson | 814,595 | 504,361 | 1,318,956 | 9,345,550 |
| Deer Lodge | 68,938 | 242,835 | 311,773 | 5,321,693 |
| Fallon | 270,677 | 78,839 | 349,516 | 10,575,451 |
| Fergus | 644,484 | 166,869 | 811,353 | 6,994,867 |
| Flathead | 2,340,384 | 1,093,958 | 3,434,342 | 27,551,277 |
| Gallatin | 2,792,602 | — | 2,792,602 | 20,595,511 |
| Garfield | 19,134 | 3,106 | 22,240 | 1,486,102 |
| Glacier | 311,922 | 53,026 | 364,949 | 9,676,925 |
| Golden Valley | 36,885 | — | 36,885 | 1,143,165 |
| Granite | 84,050 | 3,116 | 87,166 | 1,607,525 |
| Hill | 1,064,829 | 947,546 | 2,012,375 | 13,024,798 |
| Jefferson | 133,583 | — | 133,583 | 3,882,561 |
| Judith Basin | 42,928 | 3,946 | 46,874 | 2,582,265 |
| Lake | 363,605 | 226,313 | 589,918 | 8,896,195 |
| Lewis & Clark | 2,623,825 | 2,679,746 | 5,303,571 | 25,726,689 |
| Liberty | 68,427 | 73,675 | 142,102 | 3,385,727 |
| Lincoln | 345,614 | 49,192 | 394,806 | 8,120,167 |
| Madison | 130,973 | 94,960 | 225,933 | 3,789,748 |
| McCone | 87,795 | 673 | 88,468 | 2,798,505 |
| Meagher | 64,454 | 1,217 | 65,671 | 1,754,925 |
| Mineral | 91,828 | — | 91,828 | 1,730,102 |
| Missoula | 5,843,398 | 1,496,742 | 7,340,140 | 43,431,528 |
| Musselshell | 127,473 | 177,099 | 304,572 | 3,478,394 |
| Park | 806,190 | 282,559 | 1,088,749 | 6,153,750 |
| Petroleum | 12,992 | — | 12,992 | 559,068 |
| Phillips | 292,021 | 270,020 | 562,041 | 6,257,134 |
| Pondera | 324,528 | 308,885 | 633,413 | 5,952,921 |
| Powder River | 60,814 | 27,960 | 88,773 | 6,197,039 |
| Powell | 210,625 | 47,791 | 258,416 | 3,688,162 |
| Prairie | 60,207 | 34,230 | 94,437 | 1,513,242 |
| Ravalli | 423,324 | 36,835 | 460,159 | 6,718,939 |
| Richland | 641,083 | 741,160 | 1,382,243 | 17,143,764 |
| Roosevelt | 338,558 | 404,597 | 743,155 | 13,699,349 |
| Rosebud | 208,349 | 282,739 | 491,088 | 25,979,434 |
| Sanders | 242,734 | 1,626 | 244,360 | 5,123,068 |
| Sheridan | 317,053 | 37,329 | 354,382 | 11,059,833 |
| Silver Bow | 14,073 | 410,061 | 424,134 | 22,951,283 |
| Stillwater | 132,549 | 29,771 | 162,320 | 3,890,329 |
| Sweet Grass | 113,678 | 1,339 | 115,017 | 1,617,567 |
| Teton | 215,031 | 176,003 | 391,034 | 5,326,651 |
| Toole | 333,508 | 39,967 | 373,475 | 7,263,669 |
| Treasure | 26,574 | 1,528 | 28,102 | 1,042,053 |
| Valley | 499,071 | 8,575 | 507,646 | 8,749,013 |
| Wheatland | 65,690 | 1,277 | 66,967 | 1,625,241 |
| Wibaux | 69,293 | 22,226 | 91,519 | 3,199,310 |
| Yellowstone | 9,222,598 | 10,911,575 | 20,134,173 | 65,193,185 |
| TOTAL | \$ 40,930,827 | \$ 23,772,447 | \$ 64,703,274 | \$ 554,089,316 |

IX. CHILD SUPPORT AND MEDICAID FRAUD: ABANDONED PROPERTY

Montana Child Support Enforcement

The Department of Revenue's Child Support Enforcement Program under Title IVD of the Social Security Act is responsible for enforcing child support obligations. In the case of families receiving public assistance through local welfare agencies, the Program recoups taxpayer money for the county, state and federal governments. The Program will also accept applications from non welfare recipients and collect support for which a minor cost recovery fee is charged. Other program responsibilities include paternity establishment, locating absent parents, identifying unreported child support, and formalizing support obligations. Recent federal legislation places an increased burden on state programs in terms of mandatory procedures and dramatically larger case numbers.

Montana Child Support Enforcement Collections

| | FY83 | FY84 | % Increase |
|--|--------------|--------------|------------|
| AFDC* Collections | \$ 1,728,038 | \$ 2,270,847 | 31% |
| NAFDC** Collections | 615,516 | 697,581 | 13% |
| Total Collections | 2,343,554 | 2,968,428 | 27% |
| Total Adm. Costs | 1,152,138 | 1,326,284 | 15% |
| Effectiveness Ratio (Total Collected) | 2.03*** | 2.24*** | 10% |
| Effectiveness Ratio (AFDC Collected) | 1.50 | 1.71 | 14% |

* Aid to families with dependent children (public assistance)

** Non-aid to families with dependent children (non public assistance)

*** For every \$1 spent the Department of Revenue collected \$2.03 in FY 83 and \$2.24 in FY 84

Medicaid Fraud

The Montana Medicaid Fraud Control Bureau was established in late 1979 as a result of federal legislation providing for the creation and funding of state medicaid fraud units. Under federal and state laws the Bureau investigates alleged instances of fraud committed by medicaid providers (nursing homes, pharmacies, doctors, dentists, psychologists, etc.), prepares files for prosecution, and in most cases prosecutes the offenders. The Bureau is 75% federally funded and the state contribution is 25%.

Montana Medicaid Fraud Control Bureau
October 1, 1982—September 30, 1984

1. The number of investigations initiated, completed or closed:

| Provider Category | Cases Opened | | Cases Closed | |
|---|-----------------|-------|-----------------|-------|
| | 82-83 | 83-84 | 82-83 | 83-84 |
| Ambulances | 0 | 2 | 0 | 1 |
| Hospitals | 0 | 3 | 0 | 1 |
| MD's | 9 | 8 | 1 | 4 |
| Dentists | 2 | 2 | 1 | 2 |
| Pharmacies | 4 | 2 | 7 | 3 |
| Nursing Homes | 5 | 4 | 7 | 3 |
| Durable Med. Equip. | 1 | 3 | 2 | 1 |
| Psychologists | 1 | 1 | 1 | 4 |
| Optometrists | 1 | 3 | 0 | 0 |
| Home Health Care | 1 | 0 | 1 | 0 |
| Patient Abuse | 1 | 2 | 1 | 1 |
| Civil Recovery (where investigation to be closed)—DME | 1 | 0 | 0 | 0 |
| TOTALS | 26 | 30 | 21 | 20 |

2. Number of Cases Resolved

| | 82-83 | 83-84 |
|--|-------|-------|
| 1) Convictions | 3 | 0 |
| 2) No Criminal Violation or Insufficient Evidence | 23 | 20 |

3. A) Total amount of overpayment identified by Medicaid Fraud

| Bureau: (Collected by Social and Rehabilitation Services) | 82-83 | 83-84 |
|--|-------------|-------------|
| | \$65,634.93 | \$57,265.85 |

B) Total amount of overpayment collected by Medicaid Fraud
Bureau:

| | 82-83 | 83-84 |
|--|-------------|-------------|
| | \$14,989.14 | \$26,471.05 |

C) Total Collections:

| | 82-83 | 83-84 |
|--|-------------|-------------|
| | \$80,624.07 | \$83,736.90 |

Abandoned Property

Abandoned property is any intangible and certain tangible personal property unclaimed by the owner for seven (7) or more years. One of the purposes of the Unclaimed Property law is to protect the owners of lost or abandoned property. All files are open to the public. There is an unlimited refund period on items over \$10 payable to an original owner, heir or beneficiary. Only the principle is paid—not interest or dividends due after property is submitted to the state. All money over \$25,000 (the amount of the refund agency account), is transferred monthly to the Montana State Educational Trust Fund. The interest income earned by the trust fund is divided among the state's school districts on a pro-rata basis.

A field audit program was started in May, 1983. As of November 1, 1984, there have been fourteen examinations of financial institutions resulting in total preliminary assessments of \$486,094.86.

APPENDIX

REVENUE OVERSIGHT COMMITTEE CRITIQUE OF THE DEPARTMENT OF REVENUE'S ACTIVITY

As required in section 5-18-108, MCA, the Revenue Oversight Committee herein presents its critique of the Montana Department of Revenue.

The Committee enjoyed and appreciated the continued cooperation of the Department during the 1983-1984 biennium. Requests for information were generally answered promptly and fully. Department staff were available as needed for direct personal contact with the Committee and the Committee's staff.

During the Committee's 18-month study of Montana's property tax classification system requested by House Joint Resolution 31, the Department provided significant support services in preparing property tax data for the Committee. This contribution was critical to the success of the Committee's study.

As is always the case, there were times when the Department requested guidance from the Committee as to the legislative intent of statutory language. The Committee saw these requests as valuable opportunities for the Legislature and the Department to work together to ensure the most efficient, effective, and equitable administration of Montana's tax laws.

The Committee's commitment to fulfilling statutorily required duties and conducting in-depth studies requested by the Legislature resulted in a heavy workload for the Committee during the 1983-1984 interim. This commitment precluded the Committee from critical analysis of the Department's entire operations. Without such analysis, any review of or comment on the Department's budget would be without merit. Consequently, the Committee made no such attempt.

During the coming biennium the Committee looks forward to continuing the traditionally fine working relationship that has developed between the Department and the Legislature's tax specialists.

/s/ Verner L. Bertelsen

Representative Verner Bertelsen, Chairman
For the Revenue Oversight Committee

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